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ANNUAL REPORT

78th Fiscal Year
1989-1990

State of New Mexico
Taxation and Revenue Department

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New Mexico
TAXATION AND REVENUE DEPARTMENT
Post Office Box 630 • Santa Fe, New Mexico 87509-0630
AN EQUAL OPPORTUNITY EMPLOYER

April 25, 1991

To: Governor King
and the Taxpayers of New Mexico

Attached is the Taxation and Revenue Department Annual Report for the fiscal year ending June 30, 1990. The report briefly describes the department organization and internal operation, provides an explanation of revenue programs administered by the department, summarizes 1990 legislative changes and offers statistical information pertaining to revenue programs. In addition, the report offers a synopsis of some of the department productivity, customer service and efficiency enhancements and initiatives undertaken this fiscal year. I welcome comments on the report's contents or on operations of the department.

The 78th Fiscal Year In Review section highlights department organizational, administrative and legislative changes this year and a number of the accomplishments. Realistically, the most important accomplishment of the department was the continuation and enhancement of productive and efficient revenue collection and evenhanded administration of state tax programs. The state and department passed a significant milestone. For the first time, net revenues from the Gross Receipts Tax exceeded $1 billion. This was a major portion of the $2.297 billion in net revenue collected and distributed by the department.

Other major events in the department, above and beyond "business as usual" were the Burns et al. v. State of New Mexico lawsuit and continued progress in personal income tax electronic filing. The Burns suit directed the department to refund personal income taxes paid by federal retirees and recipients of federal military retirement pay. At fiscal year end, the department had geared up an effort that has now resulted in over $26 million in refunds on over 60,000 amended income tax returns. This effort is in addition to the revenue processing division's normal processing load.

Nearly 60,000 taxpayers filed personal income tax refund claims electronically with the department in the 78th Fiscal Year. Electronically submitted refund claims are processed in six to ten days, compared to the eight to ten weeks for paper returns.

The department continued to improve service on the motor vehicle and motor transportation side as well. Among other initiatives, we successfully concluded our first year of International Registration Plan (IRP) processing for heavy vehicle registration. The IRP program collects and distributes registration fees from New Mexico based carriers and distributes these fees to the various other state IRP participants. In turn, we receive fees and taxes from the other states collected from their base state carrier population.

The department is progressing. Even with the necessary belt-tightening throughout state government, the department has not only kept pace but made strides in instituting new time- and cost-saving programs, improving customer service and education and enforcing truck safety laws. I am confident the department will continue moving toward being one of the top revenue collection agencies in the country.

Sincerely

Dick Minzner

Dick Minzner
Secretary

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT
ANNUAL REPORT - 78TH FISCAL YEAR
(1989-90)

TABLE OF CONTENTS

List of Charts and Tables ii

The Year in Review 1

1989 Legislative Summary 9

History and Organization of the Department 15

Department Budget and Operational Data 21

Description of Taxes 27

Appendix: Statistical Tables A1

PLEASE ADDRESS INQUIRIES ABOUT THIS REPORT TO:

Tax Information Office
New Mexico Taxation and Revenue Department
P.O. Box 630
Santa Fe, New Mexico 87509-0630
Telephone: (505) 827-0700

LIST OF CHARTS AND TABLES

CHARTS

Total Receipts by Source 4
Total Disbursements by Destination 5
Organization of the Department 14
MTD Ports of Entry 16
MVD/MTD Field Offices 17
Gross Receipts Taxable Sales by Industry 28
Gross Receipts Tax - Distribution of Revenues 28
Personal Income Tax Returns 35
Personal Income Tax Adjusted Gross Income 35
Personal Income Tax Liabilities 36
Personal Income Tax Rebates 38

TABLES

Table 1: Summary of TRD Operating Budget 21
Table 2: Collection Cost as a Percent of Total TRD Collections 23
Table 3: Audit Productivity Report 24
Table 4: Gross Receipts Tax Collections and Distributions 29
Table 5: Gross Receipts Enactment Dates 30
Table 6: New Mexico Oil and Gas Tax Collections 40
Table 7: Five-Year History of Selected Excise Tax Collections 47
Table 8: Receipts and Disbursements by Tax Program A3
Table 9: Comparison of Net Receipts by Category of Disbursement A18
Table 10: Gross Receipts Tax by Industrial Category A23
Table 11: Distribution of Motor Vehicle Fees and Taxes A32
Table 12: Distribution of Local and Shared Revenues A36
Table 13: Personal Income Tax Statistics A41
Table 14: Net Receipts from Mineral Production A42
Table 15: Final Property Tax Valuations A43
Table 16: 1989 Taxable Values for Centrally Assessed Properties A49
Table 17: Taxable Values for Locally Assessed Properties A51
Table 18: Driver's Licenses by Country A52
Table 19: Driver's Licenses by Age A53
Table 20: Motor Vehicle Registrations by County A54
Table 21: Motor Carrier Registrations by County A55

Part I

The Year in Review

THE YEAR IN REVIEW

Often in a report for either the public or private sector, only the most notable events of the period are emphasized. Although the Taxation and Revenue Department accomplished many goals, established new programs and improved or changed physical facilities during the 78th fiscal year, the most important accomplishment can best be described as keeping up with normal business. During the 78th fiscal year, the Department's staff of 978 full-time employees deposited almost $2.3 billion into the state treasury. The Department opens and processes over 14 thousand pieces of mail and microfilms 36 thousand documents daily. Taxation and Revenue Department telephone operators in Santa Fe alone route almost 200 thousand general information calls each year.

Beyond normal business, the 78th fiscal year was heavily influenced by events, particularly court decisions, external to the Department which affected tax practices. The year's major tax-related events are described below.

COURT CASES

Perhaps the year's most widely publicized occurrences centered around the case of Burns et al. v. State of New Mexico. The case was a reaction by New Mexico federal retirees to the U. S. Supreme Court case of Davis v. Michigan wherein the court ruled all government retirees must be treated equally for income tax purposes. Prior to the Davis decision, New Mexico had allowed complete deduction of pension income for retired New Mexico government employees, but only a $3,000 deduction for federal and military retirees. After the Davis decision, the Department announced that all classes of government retirees would be treated equally for the 1989 tax year and allowed to deduct all retirement pay. The Burns case challenged the one-year time frame and asked that equal treatment of federal retirees apply retroactively within the New Mexico statute of limitations. After months of litigation, the District Court decided in favor of federal retirees. The Department elected not to appeal the decision. This opened the door for refund claims for prior tax years. The Taxation and Revenue Department's Revenue Processing Division accordingly received, audited, microfilmed and keyed 60 thousand federal retiree amended returns in addition to its normal workload. In response to the Burns ruling, the 1990 Legislature repealed all government retiree deductions applicable to taxable years beginning on or after January 1, 1990.

One legal question addressed during the 78th fiscal year concerned an assessment by the New Mexico Taxation and Revenue Department for compensating tax on the value of catalogues printed outside the state, inserted in New Mexico newspapers and distributed in New Mexico stores to potential customers. In Phillips Mercantile Co. v. New Mexico Taxation and Revenue Department the Court of Appeals agreed with the Department's contention that bringing catalogues into the state for use here created a compensating tax liability.

The case of Giant Industries Inc. v. New Mexico Taxation and Revenue Department is also likely to have profound effects on New Mexico. In this case, suit was filed by a taxpayer who was assessed for gasoline tax after attempting to take a deduction for ethanol-blended fuel using ethanol purchased outside the state. Prior to the resulting Court of Appeals decision, taxpayers were allowed a gasoline tax deduction for ethanol-blended fuel manufactured exclusively in New Mexico containing at least 10% denatured ethanol alcohol; no similar deduction existed for blended fuel using ethanol purchased outside New Mexico. The court held that the limited deduction for in-state ethanol was unconstitutional; no deduction therefore currently exists for ethanol blended fuel, whether its ethanol is manufactured in New Mexico or out-of-state.

Finally, in Cities Service Co. v. New Mexico Taxation and Revenue Department, the Department contended sale of condensate, a byproduct of a gas stream, could be taxed separately even if the entire gas stream was sold as a unit. The case affected all New Mexico oil and gas taxes except the severance tax. The District Court ruled against the Taxation and Revenue Department and concluded condensate could not be separately taxed.

NEW PROGRAMS

One of the Department's major goals is efficient and rapid tax returns processing. During the 78th fiscal year, the Audit and Compliance, Administrative Services and Revenue Processing Divisions coordinated efforts to offer the nation's first state personal income tax electronic filing program. Electronic filing consists of transmitting income tax data electronically, eliminating need for paper returns. Initiated as a pilot project, over fifty New Mexico practitioners used Technet to participate in the program during the 1989 tax return season. By the end of the fiscal year 58,377 of the 625,888 1989 Tax Year returns processed were electronically filed. Under present systems of manual filing, up to ten weeks are sometimes required to process a return. With electronic filing, the processing time is reduced by a factor of approximately 80%.

As a pilot program in collecting taxes and other fees, the Motor Transportation Division began a system allowing transportation companies to pay port taxes and oversize permit fees with VISA or MASTERCARD. The new program was encouraged by legislation granting the Department authority to set fees for optional services banks would charge the state for credit card services.

"With electronic filing, processing time is reduced by a factor of approximately 80 %."

During the 78th fiscal year, the Department was directed to administer three new tax programs, including a Controlled Substance Tax, the Petroleum Products Loading Fee and Enhanced 911 Phone Services Charges. As a matter of course, the programs were added to the processing and collection stream.

Implementing the International Registration Program for truckers (IRP) required efforts of people from several of the Department's divisions. The International Registration Program promises substantial benefits, but required work from people in the Administrative Services Division, the Motor Vehicle Division and the Motor Transportation Division. IRP will allow trucks to receive multi-state vehicle registrations from their base states of operation rather than registering in each state where they operate.

IMPROVEMENTS TO EXISTING PROGRAMS

Any government agency wishing to keep pace with rapidly changing business and economic worlds must constantly reexamine its method of operation. During the 78th fiscal year the Taxation and Revenue Department updated and revised a number of procedures manuals and expanded computer usage in all divisions. In an effort to improve tax collection procedures, twelve full-time tax account auditors were added to the Audit and Compliance Division staff.

Anyone who has ever started a new business will testify that complying with various state and local government requirements can be both frustrating and demanding in requiring contact with many government agencies. To address this problem, the Department, assisted by the Audit and Compliance Division, entered into joint powers agreements with six municipalities during the 78th fiscal year. The agreements allow municipalities to register taxpayers for state tax purposes at the same time they apply for municipal business registration. Including the six participating governments added during the 78th fiscal year, eighteen municipal governments throughout the state now take advantage of the program. Substantial savings in taxpayers time and effort, as well as improved tax compliance have resulted.

Other Department changes producing improved service during the 78th fiscal year included the Motor Vehicle Division's continued development of information exchanges with various municipal and magistrate courts, reorganization of the Audit Coordination and Support Offices of the Audit and Compliance Division and of the Income Tax Section of the Revenue Processing Division.

On January 1, 1991, Dick Minzner replaced Gail Reese as Department Secretary. Reese assumed the position of Deputy Secretary. An Albuquerque lawyer and ten-year member of the New Mexico Legislature, Minzner graduated from Harvard Law School in 1968. His experience as Chairman of the House Taxation and Revenue Committee will be a major asset to the Department.

STAFF TRAINING AND DEVELOPMENT

Continuing education for employees is a high priority at the Taxation and Revenue Department. The Department has a number of programs providing training in a wide variety of areas. An example is in-service training cycles within the Motor Transportation Division. This year's in-service training allowed 30 of the division's 65 inspectors to complete 1,950 hours of training in areas that included firearms and CPR.

During the 78th fiscal year, the first tax processor seminar was conducted by the Audit and Compliance Division. The seminar allowed employees in clerical support groups to meet and discuss common problems and methods of improving operating efficiency. Cross-training programs were developed within and between Revenue Processing Division work units. Cross-training efforts improve productivity by enhancing work assignment flexibility.

An area of great concern in prior years was customer complaints at the Motor Vehicle Division's field offices. A major training effort was conducted to improve customer service. The effort produced numerous letters complimenting Department employees for jobs well done and a significant drop in taxpayer complaints.

TAXPAYER EDUCATION

Another project involving coordination of varied interests was an annual series of taxpayer workshops conducted around the state. In cooperation with The Anderson School of Management of The University of New Mexico, Department employees conducted a total of twenty workshops in Albuquerque, Santa Fe, Farmington, Hobbs, Roswell and Las Cruces. The series, in addition to providing gross receipts tax and Motor Transportation Division workshops, were designed to aid tax practitioners and taxpayers in oil and gas, construction and research and development operations. Employees from the Audit and Compliance Division, Motor Transportation Division, Motor Vehicle Division and the Taxpayer Information Office of the Secretary's Staff participated in these presentations.

FACILITY IMPROVEMENTS

The Department witnessed many physical changes throughout the year. In several instances the changes and improvements resulted from efforts of Department personnel on their own time and without significant cost to the state. Examples included efforts at several ports of entry, including:

1. Anthony where the staff completely painted the facility inside and out;
2. Nara Visa where, in addition to paint, a new security office was constructed inside the port facility;
3. Clayton where a security office was constructed and counter tops were replaced; and
4. Texico where the staff completely re-stuccoed the building's exterior.

Additional plant improvements included several renovations at the Santa Fe field office of the Motor Vehicle Division and moves into improved facilities during the 78th fiscal year at the Las Cruces, Las Vegas, Los Lunas, Truth or Consequences, Portales and Raton field offices.

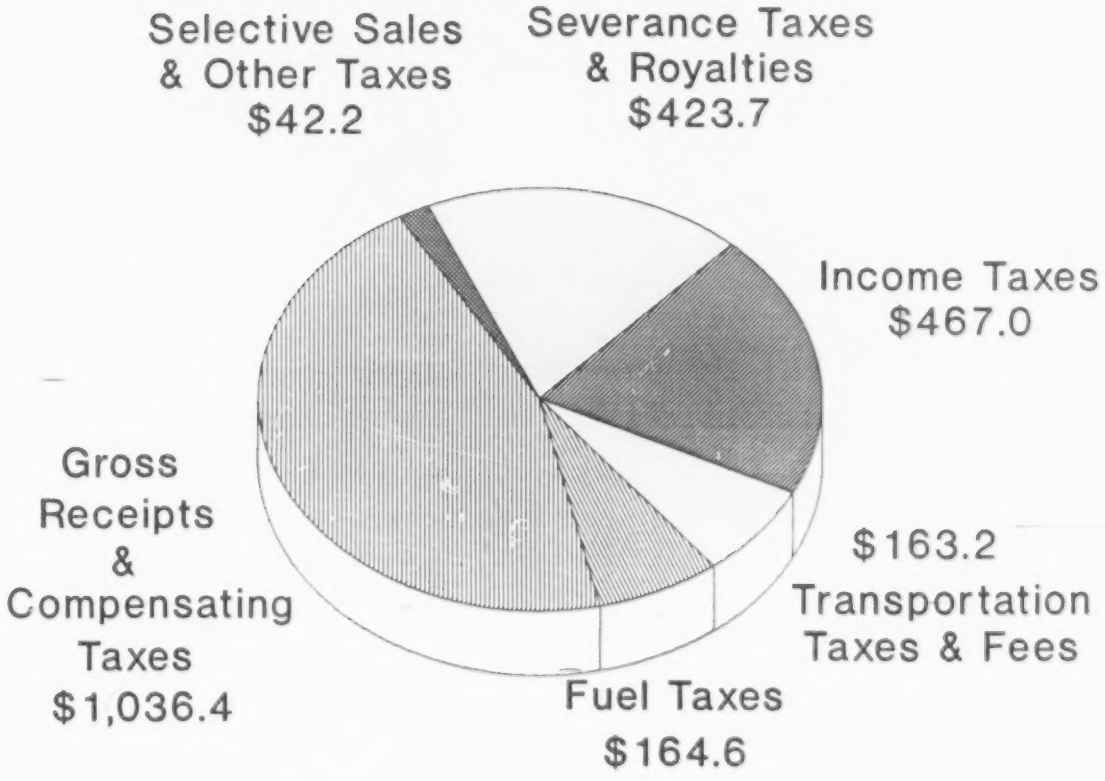
Finally, the Las Cruces and Albuquerque District Offices of the Audit and Compliance Division relocated to expanded and updated office spaces providing conference and training facilities as well as improved customer service areas.

> ***"A state should pay its tax refunds on time. If I have to, I'll sue the Franchise Tax Board – even if I am the chairman. We should do our business on time, pay our bills on time, and pay our refunds on time."*** **Gray Davis, California's comptroller and chairman of the Franchise Tax Board, describing need for legislation to ensure earlier delivery of tax refunds.**

RECEIPTS AND DISBURSEMENTS: WHERE FROM?

The Taxation and Revenue Department is the principal agency of tax administration for the State of New Mexico and for certain local government taxes. For the fiscal year ending June 30, 1990, taxes collected by the Department totaled over $2.297 billion or $149 million more than were collected in the previous fiscal year.

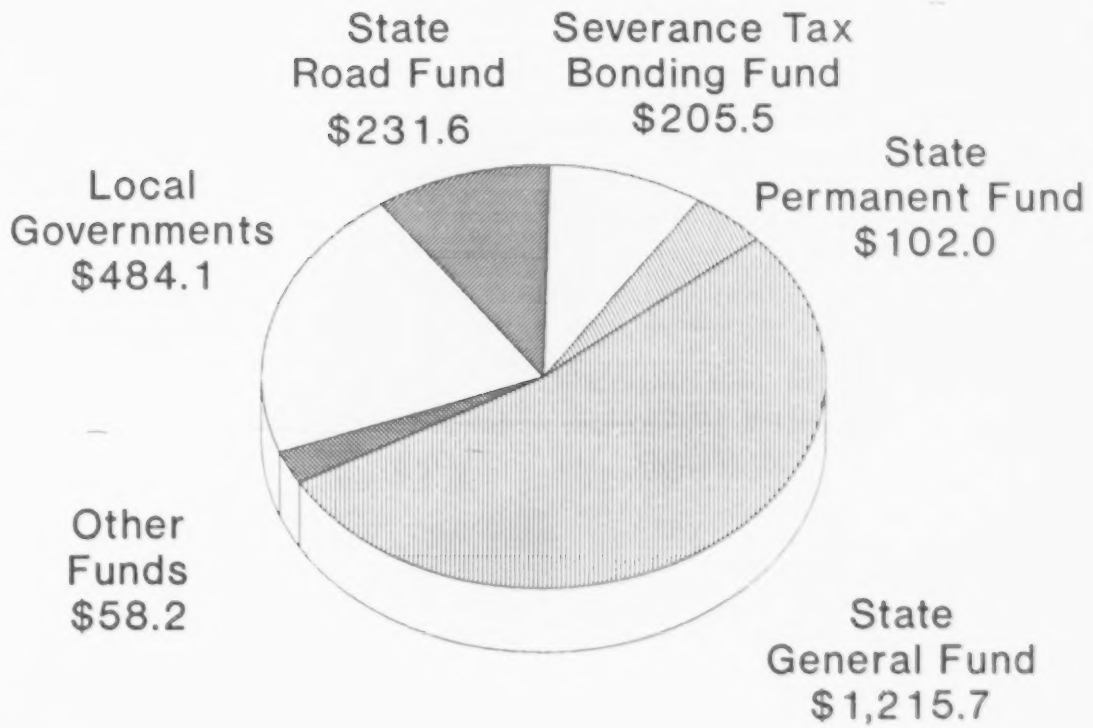
CHART 1
TOTAL RECEIPTS BY SOURCE
78th Fiscal Year (1989-90)
Dollar Amounts in Millions


Selective Sales & Other Taxes $42.2
Severance Taxes & Royalties $423.7
Income Taxes $467.0
$163.2 Transportation Taxes & Fees
Fuel Taxes $164.6
Gross Receipts & Compensating Taxes $1,036.4

RECEIPTS AND DISBURSEMENTS: WHERE TO?

The primary recipient of Taxation and Revenue Department collections is the state general fund. This fund, comprised of tax receipts and various non-tax revenues, is the principal funding source for public schools, higher education, health and human services, correctional and public safety programs as well as other programs of state government. Total general fund receipts in the 78th fiscal year were $1.216 billion. Other major recipients of department collections are shown below. The total amount distributed was $2.297 billion.

CHART 2
TOTAL DISBURSEMENTS BY DESTINATION
78TH Fiscal Year (1989-90)
Dollar Amounts in Millions



Part II

1990 Legislative Summary

1990 LEGISLATIVE SUMMARY

TAX ADMINISTRATION

State Retiree Health Care
Chapter 6.
Effective Date: February 13, 1990
This act provides group health insurance for most retirees under the state's retirement system. Among many other things, it requires a distribution to the retiree health care fund of personal income taxes received with respect to the now taxable state retirement benefits.

Fees for Services
Chapter 70.
Effective Date: May 16, 1990
The Department is granted authority to set (by regulation) fees for optional services made available to the public. The main purpose is to cover the "merchant's discount" so that the Department may accept payment by credit card.

Gasoline Tax Distributions
Chapter 85.
Effective Date: July 1, 1990
Distributions to local governments are changed from being based on a combination of gasoline and special fuel tax receipts to resting solely on gasoline tax receipts. This change is intended to speed processing of this distribution. The act also makes the Department responsible for county government road fund distributions and re-designs part of the distribution calculation.

Tax Administration Act
Chapter 86.
Effective dates: July 1, 1990 and May 16, 1990
More specific directions are given for handling of certain receipts. Of greater import, changes were made concerning accelerated payment for taxpayers owing $25 thousand or more per month. Whether or not the requirement applies will depend entirely on the average payment in the prior calendar year. When a taxpayer has more than one identification number, payments under all numbers are to be aggregated in computing the average payment. Application of penalty and interest provisions for failure to comply are made more explicit.

INCOME TAXES

Limits on Credits and Tax Rebates
Chapter 23.
Effective date: May 16, 1990
Claims for credits (other than credits for taxes paid other states) or tax rebates must be filed within three years of the end of the year in which the claim could first be filed. This applies to both personal and corporate income taxes.

General Revision
Chapter 49.
Effective dates: January 1, 1990, January 1, 1991, January 1, 1993, and January 1, 1996
For the 1990 and subsequent tax years, New Mexico re-piggybacks on the federal basic standard deduction and personal exemption amounts. All special exemptions for state and federal retirement benefits and social security benefits are repealed. An income averaging device is created for lump-sum distributions. Eligibility criteria for several of the personal income tax rebates are tightened. All of the industry-related credits are repealed. Apportionment of (multistate) personal and corporate income is changed.

Withholding Tax
Chapter 64.
Effective date: July 1, 1990
This general revision modernizes terminology, aligns reporting and payment dates with the equivalent federal dates, officially allows employees to instruct employers to withhold extra amounts and mirrors federal treatment of third-party payers of wages. Most importantly, retirees are permitted on a voluntary basis to instruct the payers of their retirement benefits to withhold state tax.

"Over the past two decades, New Mexico's tax system has had to adapt to a variety of circumstances. New Mexicans witnessed the rise and decline of the energy sector, loss of federal revenue sharing revenues, an upheaval in government finances occasioned by the 'Big Mac' tax cut in 1981, and the subsequent adjustment to revenue shortfalls." **Carolyn Lindberg in Overview of New Mexico's Tax System published by TRD's Tax Research office.**

GROSS RECEIPTS AND COMPENSATING TAXES

Investment Credit Act Revision
Chapter 3.
Effective dates: January 1, 1990 and January 1, 1994
The investment credit act is liberalized for a three-year period beginning January 1, 1991. Although it is designed to benefit one company, it applies to any manufacturer investing $50 million or more in a single project during that period and hiring at least one new employee per $1 million of new equipment.

Telephone Services
Chapter 27.
Effective Dates: May 16, 1990 and July 1, 1993
The existing, experimental treatment of interstate telephone traffic is made permanent. Receipts from interstate calls originating or terminating in New Mexico and billed to a New Mexico number are taxable but a deduction of 30% is available.

General
Chapter 41.
Effective Date: July 1, 1990
This mainly technical clean-up bill has two salient policy features. The first is an expansion of the definition of what constitutes "activity" in New Mexico to impose tax on out-of-state businesses which advertise in New Mexico media or solicit orders through programs broadcast by New Mexico radio or television stations. The other is removal of a compensating tax exemption for governments for use of tangible personal property which becomes part of a construction project.

Intercorporate Services
Chapter 43.
Effective Date: July 1, 1990
Fees (on a cost basis) for intercorporate administrative or accounting services have long been deductible if performed by the parent for a wholly-owned subsidiary. The ownership requirement is reduced to 80% and any member of the affiliated group may now provide the services. Management services are now also covered by this deduction.

Gross Receipts Tax Increase
Special Session Chapter SS 1.
Effective Date: July 1, 1990
Rates of the gross receipts and compensating taxes are raised from 4.75% to 5%. This represents the first increase in state gross receipts and compensating tax since 1986. The purpose of the tax increase was to provide sufficient revenue to finance public school education, higher education and operations of state government while providing equitable salaries for teachers and state employees.

OTHER STATE TAXES & FEES

Motor Vehicle Excise Tax Exemption
Chapter 24.
Effective Date: June 1, 1990
The Motor Vehicle Excise Tax exemption for sales of vehicles to out-of-state military personnel is repealed. Under existing law, absent repeal of this provision, such sales would be subject to the gross receipts tax, which imposes a higher rate than the Motor Vehicle Excise Tax rate.

Severance Tax on Coal
Chapters 83 and 84.
Effective Date: July 1, 1990
This act exempts from the Severance Tax Surtax coal sold and delivered under new contracts, mainly to benefit one mining company. The contracts must be entered into during the period July 1, 1990 and June 30, 1994. Several restrictions apply. The exemption also applies to the sale of coal under existing contracts where sales exceed a three-year average for 1987, 1988 and 1989. Only that portion which exceeds the three-year average is exempt from the surtax.

Ground Water Protection Act
Chapter 124.
Effective Date: July 1, 1990
This act addresses contamination of ground water by leaks from underground gasoline storage tanks. The existing $0.002 surcharge on each gallon of gasoline or special fuel sold is replaced with a new "petroleum products loading fee." The fee is $80 per truck load (8,000 gallons) filled from a refinery rack or pipeline terminal. The surcharge rate is equivalent to $.01 per gallon.

Copper Production Ad Valorem Tax
Chapter 125.
Effective Date: March 7, 1990
A new ad valorem tax based on market value of copper produced replaces the ad valorem taxation of copper properties under the Property Tax Code. The new act provides for treatment of copper similar to that for oil, natural gas and potash. Taxable values are set percentages of the market value of copper produced. Previously, taxable values were an amalgam of net production values and the depreciated value of equipment and facilities. This act is intended to end years of disputes over taxes and valuations.

The Copper Production Ad Valorem Tax is intended to end years of dispute over taxes and valuations.

LOCAL OPTION TAXES

Local Option Gasoline Taxes
Chapter 88.
Effective Date: May 16, 1990
The two local option gasoline taxes (County and Municipal Gasoline Tax Act and Special County Hospital Gasoline Tax Act) are converted from add-on taxes administered by the state to stand-alone taxes on retail sales administered by entities imposing the tax. No local government has yet levied either tax.

Solid Waste Act
Chapter 99.
Effective date: March 5, 1990
The major funding vehicles for the Solid Waste Act are two new state-administered local option taxes, the revenue from which must be dedicated to acquisition and operation of solid waste, water or waste water facilities or sewer systems. The County Environmental Services Gross Receipts Tax Act applies a rate of 1/8% to business activity in the area of a county outside of any municipality. The Municipal Environmental Services Gross Receipt Tax Act creates the imposition of 1/16% on business activity in municipalities.
As a small part of the bill, the "solid waste assessment fee" is levied on commercial haulers disposing of solid waste at solid waste disposal facilities. The rate of the fee is to be set by the Environmental Improvement Board. Operators of the facilities must collect the fees and remit them quarterly to Taxation and Revenue.

PROPERTY TAX

Property Tax Code Revision
Chapter 22.
Effective Date: May 16, 1990
Several changes to the Property Tax Code are made, the most significant being retention by the state of penalty and interest on delinquent properties turned over to the state for collection (partly to encourage more local effort in resolving problems early) and a change in notification procedures to resolve problems stemming from a court's misreading of earlier law.

Copper Production Ad Valorem Tax
Chapter 125.
Effective Date: March 7, 1990
Property taxation of copper production facilities will no longer be governed by Property Tax Code provisions but rather by a new act modeled after the separate acts taxing oil and natural gas production facilities.

TRUCK TAXES/REGULATION

General
Chapter 21.
Effective Date: July 1, 1990
Drivers of commercial vehicles must have both evidence of registration and a tax identification card. The Department is permitted to develop electronic means of vehicle identification in place of stamps or decals. The Department may also grant (by regulation) authority to movers of manufactured housing to self-issue oversize permits.

MOTOR VEHICLE CODE

Special Plates: Armed Forces Veterans
Chapter 46.
Effective Date: May 16, 1990
There are several special registration plates available for certain groups of veterans. This act authorizes a special plate for all armed forces veterans not covered by any of the other special plate programs.

Traffic Safety Fee
Chapter 57.
Effective Date: July 1, 1990
This authorizes a third fee to be added on to the amount of penalty assessment for traffic violations. This $3 fee goes to the "traffic safety education and enforcement fund" to promote traffic safety.

Municipal DWI Enforcement
Chapter 100.
Effective Date: July 1, 1990
Municipalities may immobilize or impound for up to 60 days the vehicle driven by a person convicted of driving while intoxicated if the convicted person owns the vehicle.

DWI Fund
Chapter 104.
Effective Date: May 16, 1990
The fee for reinstatement of a driver's license after revocation for driving while intoxicated is doubled from $75 to $150. The increased revenues are to fund a statewide automation plan for the district attorneys.

Reissuance of Plates
Chapter 107.
Effective Date: March 5, 1990
The Department is directed over the next several years to replace all previously issued registration plates. A temporary additional annual registration fee of $2 is authorized for the duration of the reissuance program.

General Revision
Chapter 120.
Effective Date: July 1, 1990
Some fiscal changes are made, and a number of administrative provisions are revised as well. The fees for identification cards, dealer plates and certain annual business licenses are altered. The duplicate distribution of driver license fees to municipalities is eliminated. Definitions are centralized, modernized and placed in alphabetic groups. Provision is made for the electronic transfer of data to the Department from the courts. Under the Boat Act, the Department is granted authority to issue replacement titles on boats and to accept surety bonds.

OTHER PROVISIONS

Unclaimed Property Act Chapter 98.
Effective Date: May 16, 1978
Holders of unclaimed oil and natural gas royalties, working interest payments or similar payments must diligently search for the payees and be able to demonstrate that they have done so.

ONGARD
Chapter 127.
Effective Date March 7, 1990
The Commissioner of Public Lands is authorized to issue up to $18 million in revenue bonds to develop a replacement system for processing oil and gas revenues, production data and related information. This system will be jointly operated by the State Land Office, the Energy, Minerals and Natural Resources Department and the Taxation and Revenue Department.

"The New Mexico Checklist of State and Local Taxes, Permits and Licenses" is perhaps the Taxation and Revenue Department's most popular publication. The 50-page pamphlet was prepared in cooperation with other state agencies, and provides a summary of taxes, licensing fees, permits and similar obligations imposed by the State of New Mexico and by New Mexico local governments. Free copies of the pamphlet may be obtained by writing to the Taxpayer Information Office, New Mexico Taxation and Revenue Department, P.O. Box 630, Santa Fe, New Mexico 87509-0630.

Part III

Organization of the Department

New Mexico Taxation and Revenue Department: July, 1990

SECRETARY OF TAXATION AND REVENUE
Gail D. Reese, 827-0341

HEARING OFFICER
Gerald Richardson, 827-0732

EQUAL EMPLOYMENT OPPORTUNITY AFFIRMATIVE ACTION OFFICE
E. Felicitas Espinosa, 827-0341

INTERNAL AUDIT
Vacant

DIRECTOR OF TAX POLICY
James P. O'Neill, 827-0341

TAX RESEARCH OFFICE
Laird Graeser, 827-0720

TAXPAYER INFORMATION
James R. White, 827-0906

LEGAL SERVICES
Frank Katz, 827-0731

DEPUTY SECRETARY
Arnold Allen, 827-0341

PROPERTY TAX DIVISION
George A. Del Curto, Director, 827-0870
Larry Thorp, Delinquent Property Tax, 827-0875
Theodore Davis, Appraisal, 827-0885
Richard Martinez, Central Assessment, 827-0895

AUDIT AND COMPLIANCE DIVISION
Steven W. Keene, Director, 827-0900
Edward Nevarez, Deputy Director, 827-0900
Anita Givaudon, Assistant Director, 827-0900
Manuel Gallegos, Protests, 827-0910
Helen Zabel, Audit Coordination, 827-0911

District Offices

MOTOR VEHICLE DIVISION
Frank Mulholland, Director, 827-2294
Tim Salazar, Deputy Director, 827-2294
Gilbert Apodaca, Field Operations Bureau, 827-2265
Charlotte Valdez, Vehicle Services Bureau, 827-2221
Jeannie Soto, Driver Services Bureau, 827-0520

Motor Vehicle Divison Field Offices

MOTOR TRANSPORTATION DIVISION
Larry Kehoe, Director, 827-0321
Robert Salazar, Deputy Director, 827-0391
Tim Dubbs, Enforcement Bureau, 827-0367
Charlie Aragon, Permits Office, 827-0374

Ports of Entry

ADMINISTRATIVE SERVICES DIVISION
John S. Kormanik, Director, 827-0369
Dorothy D. Grosvenor, Deputy Director, 827-0369
James Allen, Information Systems Services, 827-2275
Kathi M. Hicks, General Services, 827-0400
John P. Lingo, Personnel Services, 827-0208
Eddie Abeyta, Management Analysis, 827-0357
Leroy Marquez, Financial Services, 827-0740
T.C. Shaffer, Organization Development, 827-0371

REVENUE PROCESSING DIVISION
Karolynn Schoepke, Director, 827-0800
Jody Larson, Deputy Director, 827-0800
Patricia Seabrook, Refunds & Adjustments, 827-0821
Rudy Gallegos, Returns Processing, 827-0820
Vacant, Automated Records Management, 827-0850

ORGANIZATION OF THE DEPARTMENT

The Taxation and Revenue Department is the principal agency for tax collection and administration for the state. It is directed by a secretary appointed by the governor. The Department is headquartered in Santa Fe and has offices throughout the state. The Taxation and Revenue Department is composed of seven divisions (which are described below), employs 978 full-time employees and for the 78th fiscal year, had an operating budget of $38.22 million.

OFFICE OF THE SECRETARY

The Secretary of Taxation and Revenue is the chief executive and administrative officer of the Department and by law is responsible to the governor for the operation of the Department. Primary duties of the Secretary are to set policy for the administration and enforcement of tax laws, to oversee Department operations and to advise the governor on matters of tax, motor vehicle and motor transportation policies. During legislative sessions, the Office of the Secretary is responsible for developing, analyzing, testifying and making recommendations on proposed legislation.

The Office of the Secretary includes the Deputy Secretary, Assistant Secretary, Legal Services Office, Hearing Officer, Equal Employment Opportunity Office, Internal Audit Office, Taxpayer Information Office and Tax Research and Statistics Office. These staff units provide technical and professional analysis and support services to the secretary and to all other units of the Department. The Office of the Secretary has 28 positions including the secretary.

ADMINISTRATIVE SERVICES

This division, with 128 staff positions, is the hub of many of the Department's activities. In one way or another, most issues affecting the Department also impact or are impacted by the Administrative Services Division (ASD).

Administrative Service's responsibilities are determined by work groups within the Department and external agencies. The major external entities are the Department of Finance and Administration, the State Personnel Office, the Legislative Finance Committee and the General Services Department which includes the Information Systems Council and the State Purchasing Agent. These organizations all have statutory authority to regulate the operations of state agencies. They also provide direct services; for example, the Department of Finance and Administration processes the Department's payroll. Administrative Services is a conduit between the Department and the regulating agencies, serving as the point of contact, processing the various transactions and sending them to the responsible agency, as well as interpreting and assuring the Department's compliance with the numerous rules and regulations.

Work groups within the Department served by ASD include the Secretary's Office and the five operating or program divisions. The Department's functional alignment places great demands on Administrative Services because all administrative, budget preparation and control, management analysis, financial and revenue accounting, information systems, training, personnel services and general services resources are combined in this one Division. Consequently, all the operating divisions and the Secretary's Office depend on Administrative Services' resources.

REVENUE PROCESSING DIVISION

The Revenue Processing Division receives, processes, distributes and accounts for all reports and money received from the tax and motor vehicle programs administered by the Department. The division is headed by a director and includes a deputy director and three bureaus: Returns Processing, Refunds and Adjustments and Automated Records Management. It has a total of 179 permanent employees and up to 43 full-time equivalent seasonal or temporary employees.

"Administrative Services is a conduit between the Department and the regulating agencies..."

AUDIT AND COMPLIANCE

The Audit and Compliance Division renders services to New Mexico taxpayers and ensures compliance with the tax statutes through providing taxpayer information and registration, conducting audits and investigations and collecting delinquent taxes. The division includes three district and seven sub-district offices located around the state, each of which has a taxpayer assistance, compliance and audit section. It also includes the centralized Support Office, Tax Fraud Bureau, Audit Coordination Office, Protests Office and a Computer Assisted Collection System Unit. The Audit and Compliance Division is headed by a director, who is assisted by a deputy director responsible for field operations and an assistant director responsible for policy and planning. The division has 171 employees.

PROPERTY TAX DIVISION

The Property Tax Division carries out the Department's property tax responsibilities. These include: 1) establishing the assessed values for certain centrally assessed properties (i.e., mines and other specialized assets as well as properties which extend across county boundaries) 2) administering delinquent property tax accounts and 3) supervising and assisting county assessors and treasurers in interpretation, enforcement and administration of the Property Tax Code. With the exception of certain delinquent property tax collections, the division is not involved in collecting property taxes; this is done at the county level. The Property Tax Division is comprised of the director and three program bureaus: Appraisal, Delinquent Property Tax and Central Assessment. The division is staffed by 37 employees.

MOTOR TRANSPORTATION

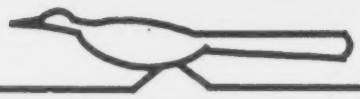
The Motor Transportation Division enforces the laws controlling the operation of commercial vehicles on New Mexico's roads and highways and is also responsible for enforcing weight limits. The division operates 18 ports-of-entry stations located throughout the state. The division employs 188 people and consists of the director, deputy director, the Enforcement Bureau and the Permits Office.

MOTOR VEHICLE DIVISION

The Motor Vehicle Division registers commercial and noncommercial motor vehicles and boats; collects the motor vehicle excise tax, boat excise and highway use fees and taxes charged to trucks, buses and other commercial vehicles; and licenses drivers in New Mexico. The division distributes license plates and vehicle registration certificates to owners; tests motor vehicle operators prior to issuing an operator's license; maintains data regarding ownership and titling of motor vehicles in New Mexico including recording of liens against motor vehicles. The Motor Vehicle Division is comprised of the director, deputy director and three bureaus: Field Operations, Vehicle Services and Driver Services. The division employs 247 people and maintains 62 field offices located throughout the state.

Motor Transportation Division Ports of Entry

Port	*Location*
Anthony	*I-10, Las Cruces*
Carlsbad	*SR-62/180*
Cedar Hill	*SR-550, N of Farmington*
Clayton	*SR-87, Union County*
Gallup	*I-80, NW NM*
Hobbs	*SR-62/180, SE NM*
Lordsburg	*I-10, SW NM*
Nara Visa	*SR-54, Quay County*
Pojoaque	*SR-84/285 N of Santa Fe*
Raton	*I-25, Colfax County*
San Jon	*I-40, Quay County*
Shiprock	*SR-666, San Juan County*
Tatum	*SR-70/84, Near Lovington*
Texico	*SR-70/84, Near Clovis*
Vaughn	*SR-54/285/60, Central NM*



DISTRICT OFFICES	MOTOR VEHICLE DIVISION OFFICES		PORTS OF ENTRY
A Santa Fe	Alamogordo	Logan (M)	Anthony
	Albuquerque	Lordsburg	Aztec
B Albuquerque	Anthony (F)	Los Alamos	Carlsbad
Farmington	Artesia	Los Lunas	Clayton
	Aztec	Loving (M)	Gallup
C Las Cruces	Bayard (M)	Lovington (M)	Hobbs
Alamogordo	Belen	Melrose (MF)	Lordsburg
Carlsbad	Bernalillo	Mesilla (M)	Nara Visa
Clovis	Bloomfield (M)	Moriarity	Questa
Hobbs	Capitan (M)	Mora (F)	Raton
Roswell	Carlsbad	Mountainair (M)	San Jon
Silver City	Carrizozo (M)	Questa (P)	Santa Fe
	Chama (M)	Pecos (M)	Shiprock
	Cimarron (M)	Portales	Tatum
	Clayton	Raton	Texico
	Cloudcroft (M)	Reserve	Vaughn
	Clovis	Rio Rancho (M)	
	Corona (M)	Roswell	
	Cuba (M)	Roy	
	Deming (M)	Ruidoso	
	Dextor (M)	Santa Fe	
	Espanola	Santa Rosa	
	Estancia (M)	Silver City	
	Eunice (M)	Socorro	
	Farmington	Springer	
	Ft. Sumner (M)	Taos	
	Gallup	Tatum (M)	
	Grants	Truth or Consequences	
	Hagerman (M)	Tijeras (M)	
	Hatch (M)	Tucumcari	
	Hobbs (M)	Tularosa (M)	
	Jal (F)	Vaughn (P)	
	Las Cruces	Wagon Mound (M)	
	Las Vegas		

M - Municipality
F - Fee Agent
P - Port of Entry

Please use our local offices...

Part IV

Budget and Operational Information

TABLE 1: SUMMARY OF OPERATING BUDGET
TAXATION AND REVENUE DEPARTMENT
78th Fiscal Year Operating Budget and Actual Expenditures
79th Fiscal Year Operating Budget
(Dollars in Thousands)

	78th (1989-90) Operating Budget	78th (1989-90) Actual Expenditures	79th (1990-91) Operating Budget	% Change 79th Operating/ 78th Actual
Personal Services				
Exempt/Full Time Wages	447.2	382.6	446.5	16.7%
Term Wages		114.2	0.0	
Permanent/Full Time Wages	17,816.7	16,743.9	18,370.6	9.7%
Permanent/Part Time Wages		128.7	0.0	
Temporary Wages	615.4	1,213.1	732.9	-39.6%
Paid Sick Leave		37.8	0.0	
Overtime	409.0	441.1	556.9	26.3%
Terminal Leave		114.1	-0.0	
Shift Differential	51.8	44.7	45.0	0.7%
Total Personal Services	**19,340.1**	**19,220.2**	**20,151.9**	**4.8%**
Employee Benefits				
Group Insurance	1,423.8	1,351.2	1,512.9	12.0%
Retirement	2,538.2	2,398.6	2,599.2	8.4%
F.I.C.A.	1,466.2	1,424.7	1,523.7	6.9%
Worker's Comp	275.8	278.5	429.6	54.3%
Unemployment Comp	34.1	35.4	35.5	0.3%
Employer's Liability	294.7	294.7	364.8	23.8%
Total Employee Benefits	**6,032.8**	**5,783.1**	**6,465.7**	**11.8%**
In-State Travel				
Instate Mileage & Fares	205.9	212.3	190.4	-10.3%
Instate Meals & Lodging	243.0	324.9	250.7	-22.8%
Board Expense	4.5	0.0	12.0	NA
Gas/Oil Transportation	67.6	102.8	69.5	-32.4%
Maintenance & Repairs Trans.	34.1	83.5	61.7	-26.1%
Insurance - Trans.	12.7	10.7	12.1	13.1%
Transportation Pool	29.4	30.4	35.3	16.1%
Other Travel	8.8	57.2	38.3	-33.0%
Total In State Travel	**606.0**	**821.8**	**670.0**	**-18.5%**
Maintenance and Repairs				
Grounds/Roadways	3.0	6.6	3.0	-54.5%
Furn/Fix/Eqpmt	519.6	506.7	563.7	11.2%
Bldgs/Struc	61.8	26.1	80.9	210.0%
Property Ins	8.7	8.5	7.5	-11.8%
Maint Supplies	12.9	12.5	11.5	-8.0%
Laundry & Dry Cleaning	0.0	0.0	0.0	
Maintenance Services	31.6	28.6	33.4	16.8%
Total Maintenance & Repairs	**637.6**	**589.07**	**00.0**	**18.8%**

SUMMARY OF OPERATING BUDGET (CONTINUED)

	78th (1989-90) Operating Budget	78th (1989-90) Actual Expenditures	79th (1990-91) Operating Budget	% Change 79th Operating/ 78th Actual
Supplies & Materials				
Office Supplies	1,273.9	1,615.0	1,463.6	-9.4%
Lab & Personal Supplies	60.0	66.2	64.5	-2.6%
Field Supplies	779.5	376.8	710.7	88.6%
Food		0.2	0.0	-100.0%
Kitchen Supplies		0.2	0.0	-100.0%
Uniforms	76.7	55.8	80.7	44.6%
Inventory Exemption		80.9	63.5	-21.5%
Total Supplies & Materials	**2,190.1**	**2,195.1**	**2,383.0**	**8.6%**
Contractual Services				
Medical Services	5.0	3.9	19.5	400.0%
Professional Services	186.4	694.4	256.0	-63.1%
Other Contracts	233.1	217.3	382.5	76.0%
Audit	210.0	202.2	165.0	-18.4%
Total Contract Services	**634.5**	**1,117.8**	**823.0**	**-26.4%**
Other Operating Expenses				
Reporting & Recording	10.2	12.2	8.0	-34.4%
ISD Services	2,879.3	2,895.7	3,211.4	10.9%
Radio Communication Services	52.8	33.8	77.5	129.3%
Printing & Photo	61.8	60.3	81.9	35.8%
Postage & Messenger	1,558.4	1,585.6	1,560.3	-1.6%
Bond Premiums	9.9	9.9	10.5	6.1%
Utilities	- 149.0	141.2	152.4	7.9%
Rental of Buildings & Land	515.7	562.5	744.3	32.3%
Rental of Equipment	193.3	204.5	257.4	25.9%
Telecommunications	1,077.8	1,153.8	1,150.0	-0.3%
Subscriptions and Dues	55.2	97.0	102.8	6.0%
Employee Training & Education	112.7	113.7	160.4	41.1%
Advertising	29.0	65.8	30.4	-53.8%
Total Operating Costs	**6,705.1**	**6,936.0**	**7,547.3**	**8.8%**
Other Costs	**4.4**	**2.4**	**5.0**	**108.3%**
Capital Outlay				
Furniture & Fixtures	62.4	30.3	35.3	16.5%
Data Proc. Equipment	951.9	1,052.5	635.1	-39.7%
Equipment & Machinery	367.6	445.8	370.1	-17.0%
Automobiles & Aircraft	189.5	224.9	318.1	41.4%
Buildings & Structures	0.0	15.1	0.0	-100.0%
Total Capital Outlay	**1,571.4**	**1,768.6**	**1,358.6**	**-23.2%**
Out of State Travel				
O/S Mileage & Fares	196.4	185.9	299.8	61.3%
O/S Meals & Lodging	301.6	270.0	385.2	42.7%
Total O/S Travel	**498.0**	**455.9**	**685.0**	**50.3%**
TOTAL EXPENDITURES	**38,220.0**	**38,889.9**	**40,789.5**	**4.9%**

TABLE 2: COLLECTION COST AS PERCENT OF TOTAL TRD COLLECTIONS

Fiscal Year Ending June 30:	Collections[1]	Total Department Expenditures[2]	Cost as Percent of Collections
1990	2,297,069,059	38,220,000	1.66%
1989	2,145,542,493	34,739,009	1.62%
1988[3]	2,026,960,512	33,347,300	1.65%
1987	1,680,941,339	15,808,700	0.94%
1986	1,714,073,244	17,186,249	1.00%
1985	1,707,252,423	16,591,900	0.97%
1984	1,590,589,296	15,819,100	0.99%
1983	1,706,687,349	14,717,003	0.86%
1982	1,431,126,319	13,560,986	0.95%
1981	1,319,598,981	11,765,686	0.89%
1980	1,206,538,929	10,142,595	0.84%
1979	850,941,940	7,870,934	0.92%
1978	790,454,239	6,892,619	0.87%
1977[4]	515,540,584	5,797,016	1.12%
1976	427,518,506	5,030,002	1.18%
1975	381,928,014	4,700,889	1.23%
1970	217,103,705	2,840,860	1.31%
1965	131,091,738	2,516,961	1.92%
1960	88,752,562	2,692,262	3.03%
1955	70,246,487	1,966,522	2.80%
1950	46,369,599	1,497,475	3.23%

Notes:

[1] Collections are net of refunds and returned checks for the period from 1978 to the present. Prior to 1978, refunds and returned checks have not been offset against revenues. Also, rebates have not been offset against collections as they are considered to be expenditures of the General Fund.

[2] Expenditures incurred by the Property Tax and Oil and Gas Accounting Divisions are included in the total for the department since 1977. Prior to July 1, 1977, only the data relating to the old Bureau of Revenue appears in this chart. Property Tax Division expenditures are included even though the Division actually collects very little in taxes, the Division's primary function being one of a supervisory role over county administration of the Property Tax Code.

[3] Beginning in July, 1987, the Taxation and Revenue Department merged with the Administrative Services, Motor Transportation and Motor Vehicle Divisions of the former Department of Transportation. Collection of all motor vehicle taxes and fees, as well as all taxes and fees imposed on motor carriers were assumed by the combined department. The expenditures and revenues reported in this chart for the 76th fiscal year (1987-88) reflect this merger.

[4] In 1978, the Bureau of Revenue merged with the Property Tax Division and the Oil and Gas Accounting Division to form the Taxation and Revenue Department.

TABLE 3: AUDIT PRODUCTIVITY REPORT (78TH FISCAL YEAR ... 1989-90)

District Audit Activity

District	Number of Auditors	Audit Hours	Travel Hours	Total Audit Hours[1]	Number of Audits	Net Assessed[2]	Assessed per Audit	Assessed per Hour
A (Santa Fe)	5	5,085	584	5,667	52	2,091,560	40,222	369
B (Albuquerque)	18	14,042	887	14,929	139	1,794,356	12,909	120
C (Las Cruces/Roswell)	11	13,164	1,113	14,277	150	3,121,389	20,809	219
D (Out-of-State)	3	2,591	370	3,320	38	3,941,815	103,732	1,187
Subtotal	37	35,242	2,953	38,195	379	10,949,119	28,889	287
Multistate Tax Commission	N/A	N/A	N/A	N/A	10	2,338,850	223,885	N/A
Total	37	35,242	N/A	N/A	389	13,187,969	33,902	N/A

Return on Audit Investment

	78TH Fiscal Year	77TH Fiscal Year	76TH Fiscal Year	75TH Fiscal Year	74TH Fiscal Year
Expenditures					
Salaries	1,296,810	1,253,915	1,568,179	1,378,179	1,270,320
Other Personnel Costs[3]	363,431	420,808	465,264	393,395	353,805
Per diem and Travel	327,680	313,198	336,736	292,095	335,021
Total Expenditures	2,038,005	1,987,921	2,370,179	2,072,716	1,959,146
Assessments, Abatements, Refunds					
Total Taxes Assessed	11,214,583	12,168,546	20,930,578	16,330,457	19,274,508
Taxes Assessed, Net of Refunds[4]	10,949,119	11,062,847	20,401,125	14,493,919	16,565,300
Total Assessed/Expenses	5.50	6.12	8.83	7.88	9.84
Abated	123,576	2,179,933	7,488,837	2,814,461	8,918,596
Taxes Assessed, Net of Refunds & Abatements	11,091,007	9,888,613	13,441,741	13,515,996	11,185,539
Total Collected & Receivable					
Taxes Remitted	2,590,606	5,990,409	7,797,456	6,842,188	7,574,559
In Protest	3,453,824	2,531,042	3,408,468	1,755,084	626,940
Outstanding	5,046,577	1,261,829	2,216,467	4,016,129	1,313,448
Total Collected & Receivable	11,091,007	9,783,280	13,422,391	12,613,401	9,514,647
Collected & Receivable/Expenses	5.44	4.92	5.66	6.09	4.86
Taxes Remitted	2,590,606	5,990,409	7,797,456	6,842,188	7,574,559
Remitted/Expenses	1.27	3.01	3.29	3.3	3.87

Notes:

(1) "Total audit hours" reported is the sum of travel hours and actual hours spend on audit activity.

(2) "Amount assessed" is net of refunds issued as a result of audit activity.

(3) "Other personnel costs" include portions of administrative salaries and employee benefits.

(4) Taxes net of refunds and ACO adjustments resulting from audit activity.

Part V

Description of Taxes

TAXES ADMINISTERED BY THE DEPARTMENT

The Taxation and Revenue Department is the principal revenue collecting agency for the State of New Mexico. The Department administers tax programs which provide the major sources of State General Fund revenues and contributes a large share to the State Road Fund. It collects and distributes to county and municipal governments their major state-shared taxes, and provides valuations for major industrial properties subject to property taxes. Also, the Department collects royalties from mineral production on state lands which are credited to the Permanent Fund and administers various income tax credit and rebate programs.

The Department collects directly, or through its agents, revenue from motor vehicle registrations, drivers' licenses and other motor vehicle-related permits.

The Taxation and Revenue Department provided 68.9% or $ 1.216 billion of General Fund recurring revenues during the 78th fiscal year. Most of the remaining General Fund revenues were from non-tax sources, such as earnings on investments, federal mineral leasing income, bonuses on state mineral leases and transfers from other state funds. With the exception of licensing motor vehicles and operators, most licensing programs remain outside the purview of the Taxation and Revenue Department. Insurance premiums taxes and horse racing taxes are administered by other agencies. Most property taxes are collected by county treasurers with assistance from the Department, but oil and gas ad valorem taxes are collected by the Department.

TAX ADMINISTRATION ACT

The Tax Administration Act defines powers and duties of the Taxation and Revenue Department with respect to its tax-collecting functions, provides uniform methods for administration and enforcement of taxes, establishes taxpayer remedies and sets out civil and criminal penalties for noncompliance with tax laws. The act generally applies to and governs most tax laws which the Department administers, with the exception of motor vehicle registration titling and driver's license fees and taxes.

Distribution of tax revenues to recipient agencies and funds is handled mainly through three suspense funds, the Tax Administration Suspense Fund, the Motor Vehicle Suspense Fund and the Extraction Taxes Suspense Fund. Tax payments are initially credited to these funds for the purpose of paying refunds and rebates and interest, after which distributions are made to local governments and other state funds in accordance with law.

DESCRIPTION OF TAXES

Brief descriptions of revenue and rebate and credit programs administered by the Department appear below. Each program description summarizes the tax base and tax rate, special characteristics of the tax, and the disposition of money collected.

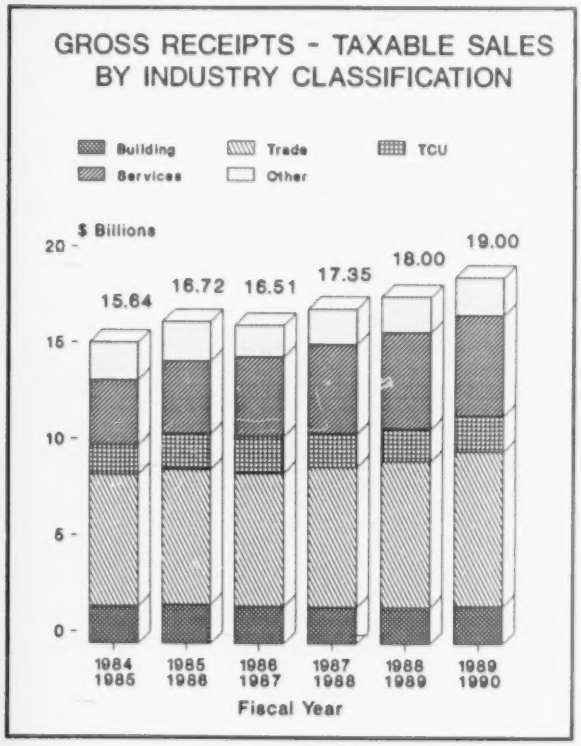
GENERAL EXCISE TAXES

State Gross Receipts Tax

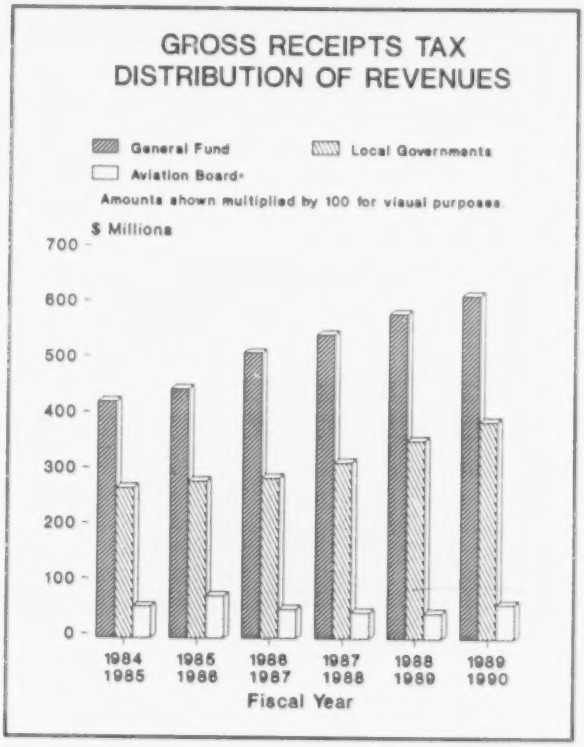
Unlike the majority of states, New Mexico does not have a sales tax. Instead, New Mexico levies a gross receipts tax for the privilege of doing business in New Mexico. Two major characteristics of New Mexico's gross receipts tax should be noted. First, the tax is levied on the seller rather than on the buyer. In most states, sales taxes are imposed on buyers, although sellers collect the tax. Second, New Mexico's tax is more broadly based than most sales taxes employed by other states, and includes construction receipts and other sales of business and professional services.

Gross receipts is defined as the total amount of money or value of other consideration received from selling property in New Mexico, from leasing property employed in New Mexico, from selling services performed outside New Mexico the product of which is initially used in New Mexico or from performing services in New Mexico. The definition of gross receipts excludes cash discounts allowed and taken, New Mexico gross receipts tax, taxes imposed by Indian tribes, local option gross receipts taxes and any type of time-price differential.

A general presumption of New Mexico's gross receipts tax law is that all receipts of a person engaging in business are subject to the tax unless specifically exempt or deductible. Some activities and industries are exempt from this tax, many by virtue of their taxation under other laws. *Exemptions* include employee wages; food stamps; certain agricultural products; dividends and interest; gas, oil or mineral extraction; gas or oil refining or processing; gasoline sales; sales of motor vehicles; sales of boats ten feet or longer, and sales by 501(c)(3) nonprofit organizations. Various *deductions* are allowed including sales of tangible personal property for resale in the ordinary course of business, sales in interstate commerce, certain sales of services for subsequent resale and sales of tangible personal property to governmental entities or non-profit 501(c)(3) organizations.



The gross receipts tax is the largest single revenue source of the State General Fund. It is also a primary source of revenue for municipalities, with 1.35% of the statewide gross receipts base returned to each municipality based on transactions in that municipality. Disbursement of 2.15% of the value of jet fuel receipts is made to the Aviation Fund for airport construction and maintenance. During the 78th fiscal year the statewide gross receipts tax of 4.75% was increased to 5.00%, less a credit of .5% for receipts within municipal boundaries. This credit yields the equivalent to a state rate of 4.5% imposed in municipal areas, (of which 1.35% is returned to the municipality) and a state rate of 5.0% imposed in unincorporated areas.



Compensating Tax

For the privilege of use, consumption or storage (other than for subsequent sale in the ordinary course of business or for use outside of New Mexico) of property (but not services) in New Mexico, an excise tax of 5.00% of the property's value is imposed on the person using the property. Value is determined at the time of acquisition or introduction into the state, whichever is later, or of conversion to use of certain categories of property.

The purpose of this tax is to provide revenue and to protect New Mexico businesses from the unfair competition that would otherwise result from the importation into the state of property without payment of the gross receipts tax. Thus, the compensating tax applies in situations where the gross receipts tax has not been paid. (Many states refer to such a levy as a use or compensating use tax.) A credit is allowed for

TABLE 4: GROSS RECEIPTS TAX COLLECTIONS AND DISTRIBUTIONS ($1,000's)

	1985-86	1986-87	1987-88	1988-89	1989-90
Net Receipts	732,003	804,366	864,887	942,581	1,009,283
Distributions:					
General Fund	448,070	514,206	547,322	585,409	617,723
Local Govt's	283,165	289,631	317,088	356,707	380,935
Aviation	768	529	477	464	624
Personal Income*	16,238	16,927	17,797	18,842	20,141
Net Receipts as % of Personal Income	4.51%	4.75%	4.86%	5.00%	5.01%

*Personal Income is in $millions

sales tax paid to another state. Collections, net of refunds, are distributed to the State General Fund, after appropriate transfers are made to the Aviation Fund (see description of this disbursement under the "Gross Receipt Tax" section), and to the Small Cities and Small Counties Assistance Funds.

Ten percent of net compensating tax receipts are placed in the Small Cities Assistance Fund. Money in the fund is distributed on or before June 10 each year to qualifying municipalities according to a formula. Ten percent of net compensating tax receipts are also placed in the Small Counties Assistance Fund. Money in the fund is distributed on or before September 15 each year to qualifying counties.

LOCAL OPTION GENERAL EXCISE TAXES

In the 78th Fiscal Year six local option general gross receipts taxes were in effect: (1) the county gross receipts tax; (2) the county fire protection excise tax; (3) the special county hospital gross receipts tax; (4) the municipal gross receipts tax; (5) the municipal supplemental gross receipts tax; and (6) the special municipal gross receipts tax (two additional taxes were authorized by the 1990 Legislature). Although these taxes differ somewhat in requirements for adoption and purposes for which their receipts may be used, they share a number of common features.

All of the taxes have the same base as the state gross receipts tax, except that transmission of messages by wire or other means, and transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from a point within the local jurisdiction to a point outside the local jurisdiction are excluded from the base of the local option taxes. All of the taxes must conform to the state gross receipts tax, and must be adopted using model ordinances provided by the Taxation and Revenue Department. All are administered by the Department; the Department collects them at the same time and in the same manner as the state gross receipts tax. The Department distributes receipts to local jurisdictions during the month following the month of collection. The Department is authorized to charge an administrative fee of up to 3% of receipts, but charged only 1.2% during the 78th Fiscal Year. (The Department may not impose an administrative fee on receipts attributable to the first .5% of a municipal gross receipts tax rate.) All of the local option taxes must have an effective date of January 1 or July 1.

County Gross Receipts Tax

The county gross receipts tax was enacted in 1983, with an earliest adoption date of January 1, 1984. The County Gross Receipts Tax Act authorizes the governing board of any county to impose a county gross receipts tax by ordinance of a maximum of .375% (in three increments of .125%). Varying adoption requirements and use restrictions apply to the three .125% increments. Proceeds from the first .125% increment can be used for general county purposes. The additional two .125% increments replaced the prior county sales tax and a portion of the proceeds from these taxes must be dedicated to indigent health care.

A county equalization distribution is made in September of each year to any county that has in effect a county gross receipts tax, proceeds of which are less on a per capita basis than the per capita amount of the statewide gross receipts tax during the preceding year calculated at a .125% rate. The distribution amount is the difference between this statewide per capita amount times the population of the county and the county's actual collections attributable to a .125% enactment.

Special County Hospital Gross Receipts Tax

Only Quay County is authorized to impose a special hospital gross receipts tax of .125%. Funds from this tax must be used for the support of the county's hospitals. Quay County adopted this tax effective January 1, 1988.

TABLE 5: NEW MEXICO TAXATION AND REVENUE DEPARTMENT
ENACTMENT DATES OF LOCAL OPTION GROSS RECEIPTS TAX RATES AS OF JANUARY 1, 1991

County/City	Municipal Gross Receipts					Supplemental	Special	MESGRT	County Gross Receipts			SCHGRT	CESGRT	Fire Protection		Municipal Rate	County Rate	Municipal Credit	Total (1) Rate
	1ST	2ND	3RD	4TH	5TH	1.0%	.25%	.0625%	.125%	.125%	.125%	.125%	.125%	.125%	.125%				
Bernalillo (Remainder)									1/84	1/87				(13)	(13)	Ø	.25	Ø	5.25
Albuquerque	1/82	1/82	1/88	7/89					1/84	1/87						1.00	.25	.50	5.75
Corrales	7/79	1/82	1/82	1/87	1/87				1/84	1/87						1.25	.25	.50	6.00
Los Ranchos	(14) 1/82	(14) 1/89	1/91	1/91					1/84	1/87						1.00	.25	.50	5.75
Tijeras	7/81	7/81	7/84						1/84	1/87						.75	.25	.50	5.50
State Fairgrounds									1/84	1/87				(13)	(13)	Ø	.25	Ø	5.25
Catron (Remainder)									1/84							Ø	.125	Ø	5.125
Reserve	7/80	7/80	1/82	1/91	1/91			1/91	1/84							1.3125	.125	.50	5.9375
Chaves (Remainder)									1/84	(3) 7/86	(3) 7/86			7/84	7/89	Ø	.625	Ø	5.625
Dexter	1/79	1/82	7/83	7/88	7/88				1/84	(3) 7/86	(3) 7/86					1.25	.375	.50	6.125
Hagerman	1/80	1/82	1/82	7/86	7/90				1/84	(3) 7/86	(3) 7/86					1.25	.375	.50	6.125
Lake Arthur	1/80	7/83	7/83						1/84	(3) 7/86	(3) 7/86					.75	.375	.50	5.625
Roswell	7/79	7/79	1/82	7/86	(2) 7/86				1/84	(3) 7/86	(3) 7/86					1.25	.375	.50	6.125
Cibola (Remainder)									1/84	(8) 1/84	(8) 1/84					Ø	.375	Ø	5.375
Grants	7/78	7/79	1/82	7/85	1/87				1/84	(8) 1/84	(8) 1/84					1.25	.375	.50	6.125
Milan	1/80	7/80	1/83	7/85	1/91				1/84	(8) 1/84	(8) 1/84					1.25	.375	.50	6.125
Colfax (Remainder)									7/87	7/87				(12) 7/90	(12) 7/90	Ø	.50	Ø	5.50
Cimarron	7/79	7/79	1/82	1/85	(2) 1/85		1/85	1/91	7/87	7/87						1.5625	.25	.50	6.3125
Eagle Nest	7/79	1/82	1/82	7/86	(2) 7/86		7/86		7/87	7/87						1.50	.25	.50	6.25
Maxwell	7/79	1/82							7/87	7/87						.50	.25	.50	5.25
Raton	7/78	7/79	7/83	7/85		7/81			7/87	7/87						2.00	.25	.50	6.75
Springer	7/79	7/82	7/82	1/85	1/87			1/91	7/87	7/87						1.3125	.25	.50	6.0625
Angel Fire	1/87	1/87	1/87	1/87	1/87				7/87	7/87						1.25	.25	.50	6.00
Curry (Remainder)									1/84	(8) 1/84			1/91			Ø	.375	Ø	5.375
Clovis	7/79	1/81	1/82	7/88	7/89				1/84	(8) 1/84						1.25	.25	.50	6.00
Grady	7/79	1/89	1/89						1/84	(8) 1/84						.75	.25	.50	5.50
Melrose	7/79	7/82	1/83						1/84	(8) 1/84						.75	.25	.50	5.50
Texico	1/82	1/82							1/84	(8) 1/84						.50	.25	.50	5.25
DeBaca (Remainder)									1/84				1/91	(11) 7/89	(11) 7/89	Ø	.50	Ø	5.50
Fort Sumner	7/79	7/79	1/82	1/85	(2) 1/85		1/85		1/84							1.50	.125	.50	6.125
Dona Ana (Remainder)									7/85	(4) 7/81	(4) 7/81		1/91	1/84	1/84	Ø	.75	Ø	5.75
Hatch	1/82	1/82	1/82	1/89	1/89			1/91	7/85	(4) 7/81	(4) 7/81					1.3125	.375	.50	6.1875
Las Cruces	1/80	1/82	1/83	1/85	7/90				7/85	(4) 7/81	(4) 7/81					1.25	.375	.50	6.125
Mesilla	7/79	7/79	7/82	1/86	1/91				7/85	(4) 7/81	(4) 7/81					1.25	.375	.50	6.125
Sunland Park	7/84	7/84	7/84	1/90	1/91				7/85	(4) 7/81	(4) 7/81					1.25	.375	.50	6.125
Eddy (Remainder)									1/88								.125	Ø	5.125
Artesia	1/82	1/82	1/86	1/88	1/88				1/88							1.25	.125	.50	5.875
Carlsbad	7/79	7/79	1/82	1/85	1/87			1/91	1/88							1.3125	.125	.50	5.9375
Hope	7/79	7/82	1/87	7/89	7/89				1/88							1.25	.125	.50	5.875
Luving	1/82	7/88	7/88	7/88	7/88				1/88							1.25	.125	.50	5.875

TABLE 5: CONTINUED

County/City	Municipal Gross Receipts					Supplemental	Special	MESGRT	County Gross Receipts			SCHGRT	CESGRT	Fire Protection		Municipal Rate	County Rate	Municipal Credit	Total (1) Rate
	1ST	2ND	3RD	4TH	5TH	1.0%	25%	.0625%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%				
Grant (Remainder)									1/88	(8) 1/86	(8) 1/86			1/90		Ø	50	Ø	5.50
Bayard	7/81	7/81	1/82	1/85	(2) 1/85		1/85		1/88	(8) 1/86	(8) 1/86					1.50	.375	.50	6.375
Central	7/81	7/81	1/82	7/87	7/87				1/88	(8) 1/86	(8) 1/86					1.25	.375	.50	6.125
Hurley	7/81	7/81	1/82	1/87					1/88	(8) 1/86	(8) 1/86					1.00	.375	.50	5.875
Silver City	7/80	7/80	1/82	1/85	7/87			1/91	1/88	(8) 1/86	(8) 1/86					1.3125	.375	.50	6.1875
Guadalupe (Remainder)									1/88	1/89 (5)	(5)		1/91			Ø	.375	Ø	5.375
Santa Rosa	7/79	7/79	1/82	7/85	7/87			1/91	1/88	1/89 (5)	(5)					1.3125	.25	.50	6.0625
Vaughn	1/77	7/79	1/82	1/87	1/87			1/91	1/88	1/89 (5)	(5)					1.3125	.25	.50	6.0625
Harding (Remainder)									1/84				1/91			.25	.25	Ø	5.25
Mosquero	7/79	1/82	1/85						1/84							.75	.125	.50	5.375
Roy	7/79	1/82	7/84	1/89					1/84							1.00	.125	.50	5.625
Hidalgo (Remainder)									7/90	7/90						Ø	.25	Ø	5.25
Lordsburg	1/82	1/83	1/85	1/89	1/89				7/90	7/90						1.25	.25	.50	6.00
Virden	1/80	7/83	7/84						7/90	7/90						.75	.25	.50	5.50
Lea (Remainder)									1/87	1/90				1/89	1/89	Ø	.50	Ø	5.50
Eunice	1/82	1/82	1/86	1/86	1/87				1/87	1/90						1.25	.25	.50	6.00
Hobbs	1/82	1/82	1/88	1/88					1/87	1/90						1.00	.25	.50	5.75
Jal	1/82	1/82	7/85	7/85	(2) 7/85				1/87	1/90						1.25	.25	.50	6.00
Lovington	1/82	1/82	7/85	7/85	1/91				1/87	1/90						1.25	.25	.50	6.00
Tatum	7/81	7/82	1/85	1/85					1/87	1/90						1.00	.25	.50	5.75
Lincoln (Remainder)													1/91			Ø	.125	Ø	5.125
Capitan	7/79	7/79	1/82	1/85	(2) 1/85		1/85	1/91								1.5625	Ø	.50	6.0625
Carrizozo	7/79	7/79	1/82	1/85	(2) 1/85		7/86	1/91								1.5625	Ø	.50	6.0625
Corona	7/79	7/79	1/82	1/89	1/89			1/91								1.3125	Ø	.50	5.8125
Ruidoso	1/78	7/79	1/82	7/87	7/87	1/83		1/91								2.3125	Ø	.50	6.8125
Ruidoso Downs	7/79	7/79	1/82	1/85	(2) 1/85		1/85	1/91								1.5625	Ø	.50	6.0625
Los Alamos																			
(county and city)	7/83	7/83	7/85	7/85				1/91	7/85	1/90						1.0625	.25	.50	5.8125
Luna (Remainder)										(8) 7/85	(8) 7/85			7/86	7/86	Ø	.50	Ø	5.50
Columbus	7/79	1/82	1/86							(8) 7/85	(8) 7/85					.75	.25	.50	5.50
Deming	1/82	7/82	7/84	7/89						(8) 7/85	(8) 7/85					1.00	.25	.50	5.75
McKinley (Remainder)									1/89	1/89			1/91	1/84	1/84	Ø	.625	Ø	5.625
Gallup	1/81	1/81	1/82	1/85	1/87			1/91	1/89	1/89						1.3125	.25	.50	6.0625
Mora (Remainder)									7/88					7/89	7/89	Ø	.375	Ø	5.375
Wagon Mound	1/80	1/80	1/82	7/86	7/87			1/91	7/88							1.3125	.125	.50	5.9375
Otero (Remainder)									7/87	7/90				7/84	7/84	Ø	.50	Ø	5.50
Alamogordo	1/82	1/82	1/84	1/85	1/87				7/87	7/90						1.25	.25	.50	6.00
Cloudcroft	1/79	7/79	1/82	1/85	(2) 7/85		7/85		7/87	7/90						1.50	.25	.50	6.25
Tularosa	7/77	7/79	1/82	1/85	1/87				7/87	7/90						1.25	.25	.50	6.00
Quay (Remainder)									1/88	(6) 1/88	(6) 1/88	(6) 1/88					.50	Ø	5.50
House	1/80	1/80	1/87	1/87	1/91			1/91	1/88	(6) 1/88	(6) 1/88	(6) 1/88				1.3125	.50	.50	6.3125
Logan	7/79	7/79	7/84	7/85	1/87				1/88	(6) 1/88	(6) 1/88	(6) 1/88				1.25	.50	.50	6.25
San Jon	7/78	7/79	1/82	7/85	1/87				1/88	(6) 1/88	(6) 1/88	(6) 1/88				1.25	.50	.50	6.25
Tucumcari	7/79	7/79	1/82	1/86	1/87				1/88	(6) 1/88	(6) 1/88	(6) 1/88				1.25	.50	.50	6.25

TABLE 5: CONTINUED

County/City	Municipal Gross Receipts					Supplemental	Special	MESGRT	County Gross Receipts			SCHGRT	CESGRT	Fire Protection		Municipal Rate	County Rate	Municipal Credit	Total (1) Rate
	1ST	2ND	3RD	4TH	5TH	1.0%	25%	.0625%	125%	125%	125%	125%	125%	125%	125%				
Rio Arriba (Remainder)									(8) 9/68	(8) 9/68						Ø	25	Ø	5.25
Chama	1/80	7/82	7/82	1/89	1/89				(8) 9/68	(8) 9/68						1.25	25	50	6.00
Espanola (Part)	7/79	7/79	1/82	1/85	1/87				(8) 9/68	(8) 9/68						1.25	25	50	6.00
Roosevelt (Remainder)									1/84	1/88							25	Ø	5.25
Causey	1/80	1/80							1/84	1/88						50	25	50	5.25
Dora	7/83	7/83	7/83						1/84	1/88						75	25	50	5.50
Elida	7/79	1/82	1/87	1/87	1/87				1/84	1/88						1.25	25	50	6.00
Floyd	7/79	1/82							1/84	1/88						50	25	50	5.25
Portales	1/81	1/81	1/82	1/87	1/87				1/84	1/88						1.25	25	50	6.00
Sandoval (Remainder)									1/84	1/91				(9) 1/90	(9) 1/90	Ø	50	Ø	5.50
Bernalillo	7/80	7/80	1/82	1/88	1/88				1/84	1/91						1.25	25	50	6.00
Corrales	7/79	1/82	1/82	1/87	1/87				1/84	1/91						1.25	25	50	6.00
Cuba	1/80	7/80	1/82	1/85	1/87			1/91	1/84	1/91						1.3125	25	50	6.0625
Jemez Springs	7/79	1/82	1/82	1/85	1/87				1/84	1/91						1.25	25	50	6.00
Rio Rancho	7/82	7/82	7/83	7/85	(2) 7/85		7/85		1/84	1/91						1.50	25	50	6.25
San Ysidro	7/79	7/83	7/83	1/87	1/87				1/84	1/91						1.25	25	50	6.00
San Juan (Remainder)									7/89	7/89			1/91	7/86	7/86	Ø	625	Ø	5.625
Aztec	7/78	7/79	1/82	7/85	(2) 7/85		7/85		7/89	7/89						1.50	25	50	6.25
Bloomfield	7/79	7/79	1/82	1/85	1/87				7/89	7/89						1.25	25	50	6.00
Farmington	7/77	7/79	1/82	7/87					7/89	7/89						1.00	25	50	5.75
San Miguel (Remainder)									7/84	(8) 1/79	(8) 1/79					Ø	375	Ø	5.375
Las Vegas	1/79	7/79	1/82	7/85	(2) 1/85			1/91	7/84	(8) 1/79	(8) 1/79					1.3125	375	50	6.1875
Mosquero	7/79	1/82	1/85						7/84	(8) 1/79	(8) 1/79					75	375	50	5.625
Pecos	7/79	1/82	1/82	7/87	7/87				7/84	(8) 1/79	(8) 1/79					1.25	375	50	6.125
Santa Fe (Remainder)									1/84	(8) 6/68	(8) 6/68			1/84	1/84	Ø	625	Ø	5.625
Espanola (Part)	7/79	7/79	1/82	1/85	1/87				1/84	(8) 6/68	(8) 6/68					1.25	375	50	6.125
Santa Fe	1/82	1/82	7/83	1/88					1/84	(8) 6/68	(8) 6/68					1.00	375	50	5.875
Sierra (Remainder)									1/84	1/87	1/87					Ø	375	Ø	5.375
T or C	1/80	7/81	1/82	7/87					1/84	1/87	1/87					1.00	375	50	5.875
Williamsburg	7/79	7/79	1/82	7/87					1/84	1/87	1/87					1.00	375	50	5.875
Socorro (Remainder)														1/86	1/86	Ø	25	Ø	5.25
Magdalena	7/79	1/82	1/82	1/86												1.00	Ø	50	5.50
Socorro	7/79	7/79	1/82	7/85	7/88			1/91								1.3125	Ø	50	5.8125
Taos (Remainder)									1/84	(7) 1/88	7/88		1/91	7/84	7/84		75		5.75
Questa	7/80	7/80	1/82	1/85	(2) 1/85		1/85	1/91	1/84	(7) 1/88	7/88					1.5625	375	50	6.4375
Red River	1/79	1/80	1/82	1/85	(2) 1/85		1/85	1/91	1/84	(7) 1/88	7/88					1.5625	375	50	6.4375
Taos	7/79	7/79	1/82	1/85	(2) 1/85		1/85	1/91	1/84	(7) 1/88	7/88					1.5625	375	50	6.4375
Torrance (Remainder)									1/84					7/84	7/89	Ø	375	Ø	5.375
Encino	7/79	7/83	7/83						1/84							75	125	50	5.375
Estancia	1/80	1/80	1/83	1/88	1/88				1/84							1.25	125	50	5.875
Moriarity	7/77	7/79	1/82	1/87	1/87				1/84							1.25	125	50	5.875
Mountainair	1/82	1/82	1/82	1/90	1/90				1/84							1.25	125	50	5.875
Willard	7/79	7/83							1/84							50	125	50	5.125

TABLE 5: CONTINUED

County/City	Municipal Gross Receipts					Supplemental	Special	MESGRT	County Gross Receipts			SCHGRT	CESGRT	Fire Protection		Municipal Rate	County Rate	Municipal Credit	Total Rate
	1ST	2ND	3RD	4TH	5TH	1.0%	25%	.0625 %	125%	125%	125%	125%	125%	125%	125%				
Union (Remainder)									(8) 7/83	(8) 7/83						Ø	25	Ø	5 25
Clayton	7/77	7/79	1/82	1/85	(2) 1/85		1/85	1/91	(8) 7/83	(8) 7/83						1 5625	25	50	6 3125
Des Moines	7/79	7/82	7/85	7/85					(8) 7/83	(8) 7/83						1 00	25	50	5 75
Folsom	1/80	7/83	7/83					1/91	(8) 7/83	(8) 7/83						8125	25	50	5 5625
Grenville	1/80	1/83	1/83	1/90	1/90				(8) 7/83	(8) 7/83						1 25	25	50	6 00
Valencia (Remainder)									1/84	7/87				(10) 1/90	(10) 1/90	Ø	50	Ø	5 50
Belen	7/81	7/81	7/84	1/85	(2) 7/85		7/85		1/84	7/87						1 50	25	50	6 25
Bosque Farms	1/82	1/82	7/86	1/89	1/90				1/84	7/87						1 25	25	50	6 00
Los Lunas	1/82	1/82	1/85	1/85	(2) 1/85		1/85	1/91	1/84	7/87						1 5625	25	50	6 3125

(1) The total rate includes the 5 00% State rate less the credit provided in Section 7-9-80 NMSA 1978 of up to 5% for municipal taxes imposed by municipalities The State rate was 4 75% from July 1, 1986 through June 30, 1990; 3 75% from July 1, 1983 through June 30, 1986; 3 5% from July 1, 1981 through June 30, 1983; 3 75% from July 1, 1978 through June 30, 1981; and 4 0% before July 1, 1978 Note that from the State rate, 1 35% of taxable gross receipts within a municipality is distributed to the municipality This distribution was increased from 1 0% effective July 1, 1981

(2) Originally enacted as an increment of Special Municipal Gross Receipts Tax but deemed to be an imposition of a Municipal Gross Receipts Tax increment by Section 7-19A-3 (G)

(3) Originally enacted as an increment of County Sales Tax but deemed to be impositions of the County Gross Receipts Tax by Section 7-20-3 (G); rates to remain in effect pledged to original purpose for 5 years from date of last enactment as a County Sales Tax

(4) Denotes the original enactment date These rates have been in effect since the original enactment date through the current time period except for the Union County Sales Tax which was not effective between January 1982 and June 1983 Originally enacted as County Sales Tax but deemed to be impositions of the County Gross Receipts Tax by Section 7-20-3 (G)

(5) Guadalupe County Ordinance Number 1 imposing 1/4 of 1% County Sales Tax with an effective date of July 1, 1977, expired on June 30, 1982, but was amended and extended by resolution of the Board of County Commissioners, approved by the residents by an election held March 16, 1982, and thereby was extended pursuant to Section 7-21-3 NMSA 1978 for the period of time from July 1, 1982 through June 30, 1987 Pursuant to Subsection G of Section 7-20-3 NMSA 1978 as amended by Laws 1986, Chapter 20, Section 84, Guadalupe County Ordinance Number 1 expired on June 30, 1987

(6) Quay County Ordinance Number 2 imposing 1/4 of 1% County Sales Tax effective January 1, 1983, was repealed effective January 1, 1988 Quay County Ordinance Number 3 imposing 1/8 of 1% County Gross Receipts Tax with an effective date of January 1, 1984 was repealed and replaced by Quay County Ordinance Number 6 which was approved by an election held July 30, 1987 and which imposed a combined rate of 3/8 of 1% with an effective date of January 1, 1988 Quay County Ordinance Number 5 passed and approved by the electorate on July 30, 1987, adopts a 1/8 of 1% Special County Hospital Gross Receipts Tax with an effective date of January 1, 1988

(7) Taos County originally enacted a County Sales Tax effective January 1, 1973 This tax was re-imposed January 1, 1978 and again on January 1, 1983
Taos County Ordinance Number A-12 imposing 1/4 of 1% County Sales Tax effective January 1, 1983 expired effective January 1, 1988 On September 29, 1987, Taos County Commissioners passed an ordinance imposing 1/8 of 1% County Gross Receipts Tax effective January 1, 1988 The revenue from this 1/8 of 1% tax has been dedicated under the provisions of Section 7-20-3 NMSA 1978 to the support of indigent patients who are residents of the county Taos county through an ordinance approved by the electorate adopted a third 1/8 of 1% increment of County Gross Receipts Tax effective July 1, 1988

(8) Reflects the original enactment under the County Sales Tax Act These ordinances have expired by operation of law and have been replaced by ordinances adopting County Gross Receipts Tax dedicated to the support of indigent patients

(9) Ordinance imposing County Fire Protection Excise Tax effective January 1, 1984 expired by operation of law effective 1-1-89 A replacement was enacted effective January 1, 1990

(10) Ordinance imposing County Fire Protection Excise Tax effective July 1, 1984 expired by operation of law effective 7-1-89 A replacement was enacted effective January 1, 1990

(11) Ordinance imposing County Fire Protection Excise Tax effective January 1, 1984 expired by operation of law effective January 1, 1989 New enactment effective July 1, 1989

(12) Ordinance imposing County Fire Protection Excise Tax effective January 1, 1985 expired by operation of law effective January 1, 1990 County adopted new County Fire Protection Excise Tax effective July 1, 1990

(13) Ordinance imposing County Fire Protection Excise Tax effective July 1, 1980, expired by operation of law effective July 1, 1990

(14) Denotes the original enactment date Repealed effective January 1, 1991 and replaced with Los Ranchos de Albuquerque Municipal Gross Receipts Tax Ordinance No 94

MESGRT = Municipal Environmental Services Gross Receipts Tax CESGRT = County Environmental Services Gross Receipts Tax SCHGRT = Special County Hospital Gross Receipts Tax

County Fire Protection Excise Tax
Tne county fire protection excise tax applies only in county areas outside municipalities. The County Fire Protection Excise Tax Act authorizes the governing board of any county to impose a county fire protection excise tax by ordinance, subject to approval of the electorate as specified in the act. The tax is levied for a period of not more than five years from the effective date at a rate of .125% or .25% of gross receipts in the county area. The proceeds must be used for support of independent fire districts or ambulance services provided by the county.

Municipal Gross Receipts Tax
The municipal gross receipts tax was first authorized in 1955, was repealed in 1969, and was again authorized in 1975. Currently, municipalities may impose a rate of up to 1.25% in .25% increments (but cities of 45,000 or more in population may use increments of 1/8 of 1%). The municipality may dedicate the revenues to specific purposes.

As previously mentioned, a credit is allowed against the state gross receipts tax for up to .5% of municipal gross receipts taxes imposed. This credit was enacted to partially equalize the tax rates inside and outside of municipalities.

Supplemental Municipal Gross Receipts Tax
Until February 1, 1986, a supplemental municipal gross receipts tax of up to 1% could be imposed by the governing body of a municipality located in a Class C county with a population under 12,000. (Only Raton and Ruidoso impose the tax.) The tax is imposed by ordinance, subject to approval of the electorate. Proceeds from the tax must be dedicated to repayment of bonds issued to finance water supply systems. No new adoptions of the supplemental gross receipts tax have been allowed after February 1, 1986.

Special Municipal Gross Receipts Tax
The special municipal gross receipts tax was enacted in 1984, with an earliest adoption date of January 1, 1985. The tax originally could be imposed by the governing body of a municipality in increments of .25% by separate ordinances or by a single ordinance of .5%. This rate was reduced to .25% effective July 1, 1986 with the provision that for those municipalities which had imposed the tax the first .25% increment is automatically imposed as an increase in the municipal gross receipts tax (see above) and, if pledged to repayment of outstanding bonds, the proceeds dedicated to that purpose. Proceeds from the tax must be used for repair and replacement of infrastructure improvements, sanitary sewer lines, storm sewers, and other drainage improvements, streets, alleys, acquisition of right-of-way, and related facilities within the municipality or within the extra-territorial zone of the municipality. Voters, by petition, may make tax changes subject to referendum.

No new adoptions of the special municipal gross receipts tax have been allowed after February 1, 1986. The tax is repealed effective July 1, 1991 unless a city had issued bonds extending beyond that date in which case the tax is repealed effective no later than July 1, 1996.

Environmental Services Gross Receipts Tax
Two new state-administered local option taxes, whose revenue must be dedicated to acquisition and operation of solid waste, water or waste water facilities or sewer systems, were authorized by the Solid Waste Act of the 1990 Legislative Session. The County Environmental Services Gross Receipts Tax Act applies a rate of 1/8% to business activity in the area of a county outside of any municipality. The Municipal Environmental Services Gross Receipt Tax Act allows the imposition of 1/16% on business activity in municipalities.

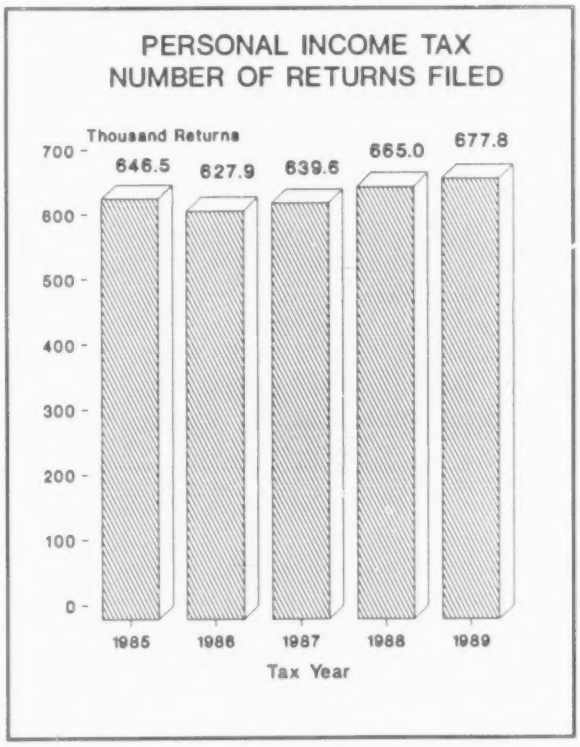
SPECIAL CREDITS

Investment Credit
New Mexico has an Investment Credit Act intended to create a favorable tax climate for manufacturing businesses and to promote increased employment in New Mexico. The investment credit provided for in the act is an amount equal to the percent of the compensating tax rate (5.0%) imposed by the Gross Receipts and Compensating Tax Act applied to the value of the qualified equipment and may be claimed by a taxpayer incorporating qualified equipment into a manufacturing operation in New Mexico. The value of the qualified equipment is the purchase price of the equipment unless the equipment is introduced into New Mexico and has been owned for more than one year by the taxpayer applying for the credit, in which case the value shall be the reasonable value of the equipment at the time of its introduction. A condition of the act was that no taxpayer shall, for any taxable year, claim a value of qualified equipment greater than $2 million and for every $100 thousand claimed the taxpayer shall employ the equivalent of one full-time employee. A

taxpayer who has been granted approval for a credit by the Department may claim an amount of available credit against the taxpayer's compensating tax, gross receipts tax or withholding tax due to the state of New Mexico. The investment credit act was liberalized by the 1990 legislature for a three-year period beginning January 1, 1991. The credit now applies to any manufacturer investing $50 million or more in a single project during that period and hiring at least one new employee per $1 million of new equipment.

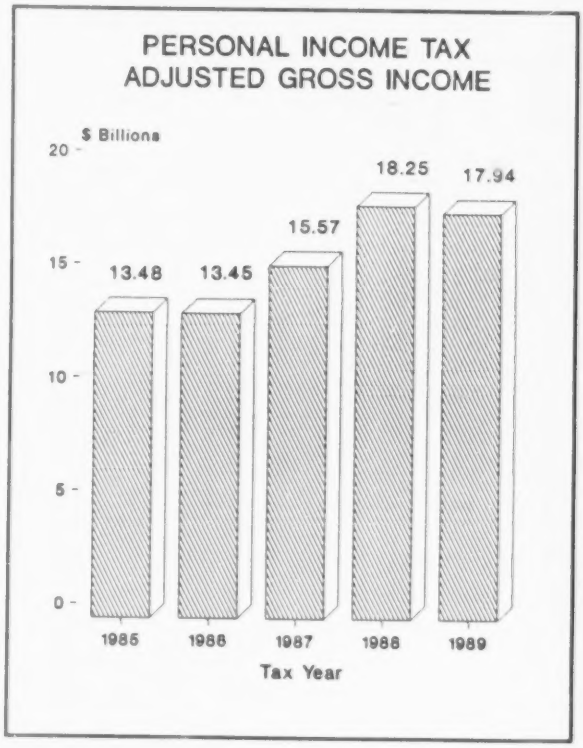
Project Mainstream Employment Tax Credit

A credit against gross receipts tax, compensating tax and withholding tax can be taken for an amount not to exceed $600 total if an individual certified as eligible by the Human Services Department is employed by the taxpayer as a full-time employee for at least 90 days. The credit is equal to 10% of the salary paid to the certified individual but cannot exceed a total of $600. The credit can be claimed in installments over a twelve-month period for each certified employee hired after July 1, 1988. This credit is repealed on July 1, 1990. No claims against this credit have been received by the Department.



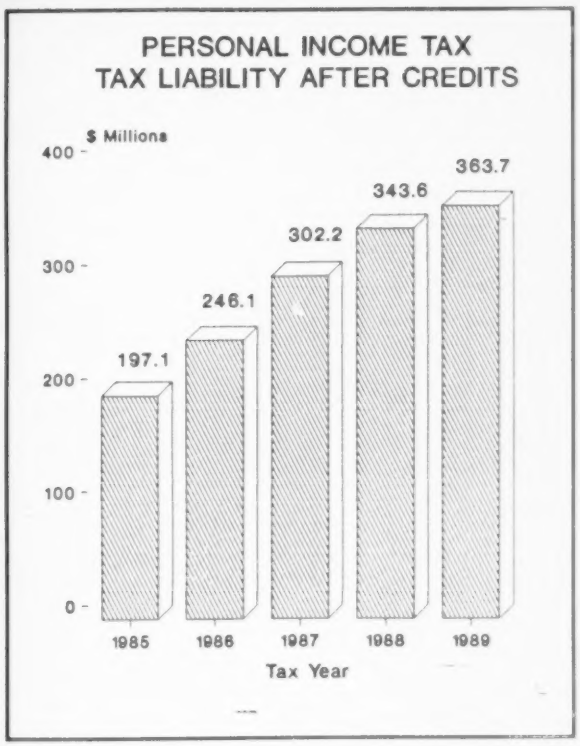
INCOME AND ESTATE TAXES

New Mexico levies both individual and corporate income taxes. In addition to serving an important revenue function, the income tax programs are used to mitigate the impact of other taxes, provide targeted relief to certain groups of taxpayers, and provide economic stimulus and incentives to certain industries. These non-revenue functions are achieved through a series of rebate and credit programs discussed below under "Tax Rebates and Credits."



Personal Income Tax

A tax is imposed on the net income of every resident individual and upon the net income from business, property, or employment in this state of nonresident individuals. The tax also applies to fiduciaries. New Mexico base income is generally equal to federal adjusted gross income. From this amount deductions are allowed for (1) personal exemptions; (2) the greater of a standard deduction amount or itemized deductions equal to federal itemized deductions; (3) amounts nontaxable by the laws or constitution of this state or of the United States; and (4) other special deductions or exclusions including up to $8,000 of income for



low- and middle-income persons aged 65 or over and certain railroad retirement benefits taxable under federal law. In some cases a credit is allowed for tax paid to another state. First-year residents must apportion their income tax liability.

Tax liability is established under a seven-bracket, graduated rate table. Separate tables are provided for single individuals, married individuals filing separately, married individuals filing jointly and heads of household. Tax rates progress from 2.4% on taxable income of $8,000 or less for joint returns (1.8% on $5,200 or less for single returns) to 8.5% on taxable income over $64,000 (8.5% on income over $41,600 for single returns). Collections are first placed in the Tax Administration Suspense Fund. Amounts needed to pay refunds, rebates and credits are transferred to the PIT Suspense Fund and the remainder each month is transferred to the State General Fund.

A number of tax rebates and credits are administered through the individual income tax program (see "Tax Rebates and Credits" description which follows). Taxpayers due an income tax refund may contribute all or some of their refund to the Game Protection Fund administered by the State Game and Fish Department, to the Santa Fe National Cemetery or to the Substance Abuse Education Fund. The Department intercepts refunds due individuals who have a legal debt for delinquent child support payments and turns over the refund amount to the state Human Services Department. Refunds can also be intercepted and applied against defaulted educational loans, and for collection of overpaid public assistance or food stamp allotments.

Withholding Tax

All employers, resident and nonresident, who have direct or indirect control of wages paid for services performed in New Mexico and who withhold a portion of wages for federal income tax purposes must withhold and pay New Mexico taxes from the employee's wages for personal income tax purposes. Collections are first placed in the Tax Administration Suspense Fund. Amounts needed to pay income tax refunds, rebates and credits are transferred to the PIT Suspense Fund and the remainder each month is transferred to the State General Fund.

Corporate Income and Franchise Tax

Corporations doing business in New Mexico are subject to a corporate income tax and a corporate franchise tax which are both reported on the Corporate Income Tax form.

The corporate income tax is imposed on the net income of every domestic corporation and on the income of foreign corporations from sales, property or employment in New Mexico. Net income is defined as federal taxable income adjusted to exclude amounts nontaxable by the laws or Constitution of the state or of the United States. The tax is not imposed on insurance companies which pay a state premiums tax, nonprofit organizations (except as subject to federal taxation for unrelated business income), retirement trust funds and S corporations (shareholders are taxed under the personal income tax). Subject to certain restrictions, corporations may elect to report their income using one of the following four reporting methods: (1) separate accounting; (2) separate corporate entity; (3) combination of unitary corporations (but income of foreign corporations not doing business in the U.S. must be excluded); or (4) federal consolidated group. The Uniform Division of Income for Tax Purposes Act provides for the allocation and apportionment of multistate corporations income tax.

Tax rates are established under a graduated table and are 4.8% on the first $500 thousand off New Mexico taxable income, 6.4% on income over $500 thousand up to $1 million, and 7.6% on income in excess of $1 million. A number of tax credits are allowed (see "Tax Rebates and Credits" description which follows). Final tax payments are due 75 days following the close of the corporation's fiscal year. Quarterly estimated payments equal to either 80% of estimated tax liability or 100% of the prior year's liability are due from corporations with a liability of $5,000 or more. Most larger corporations automatically apply for and are granted a six-month extension of time to file a final tax return. Collections are placed in the Tax Administration Suspense Fund and amounts, net of refunds, are transferred the State General Fund each month.

A corporate franchise tax of $50 per year is imposed on every domestic and foreign corporation doing business in the state and upon every corporation, whether engaged in active business or not, which has or exercises a corporate franchise in the state. The tax is not imposed on insurance companies which pay a state premiums tax, nonprofit corporations (provided they have no unrelated trade or business income) and retirement trust funds. The franchise tax does apply to S corporations. Collections are deposited in the Tax Administration Suspense Fund and amounts, net of refunds, are transferred to the State General Fund on a monthly basis.

Estate Tax

The Estate Tax Act ties the New Mexico tax to the federal estate tax. The state tax is imposed on the transfer of the net estate of every resident in an amount equal to the federal credit, i.e., the maximum amount of credit for state death taxes allowed under the federal estate tax (by Section 2011, U.S. Internal Revenue Code). Net estate means taxable estate as defined in Section 2051 of that code. The net estate located in New Mexico of a nonresident is also taxable as a fraction of the federal credit. Acceptable works of art may be offered to the state in lieu of payment against estate tax liability -- up to a maximum of $5 million each year for all estates combined. Net tax collections are deposited in the State General Fund. Works of art become the property of the Museum of New Mexico.

INCOME TAX REBATES & CREDITS

Child Care Credit

A credit for child day care expenses of certain low-income taxpayers has been in effect since the 1981 tax year. The credit may be claimed by resident individuals who are gainfully employed and whose Modified Gross Income (MGI) is $13,936 or less (this income level is set at twice the hourly minimum wage amount). Modified Gross Income means all income undiminished by losses, and from whatever source derived. The credit amounts to 40% of the actual compensation paid to a care giver (who may be a relative), not to exceed $8 a day or $480 a year for each qualifying dependent, or $1,200 total each year. The amount of any available federal dependent care credit for each child for that same taxable year must be deducted from the state credit.

The child day care credit is administered as a credit against individual income tax liability, with any excess returned to the taxpayer as a refund. The credit may be claimed even though the claimant has no tax liability under the New Mexico Income Tax Act.

Corporate Child Care Credit

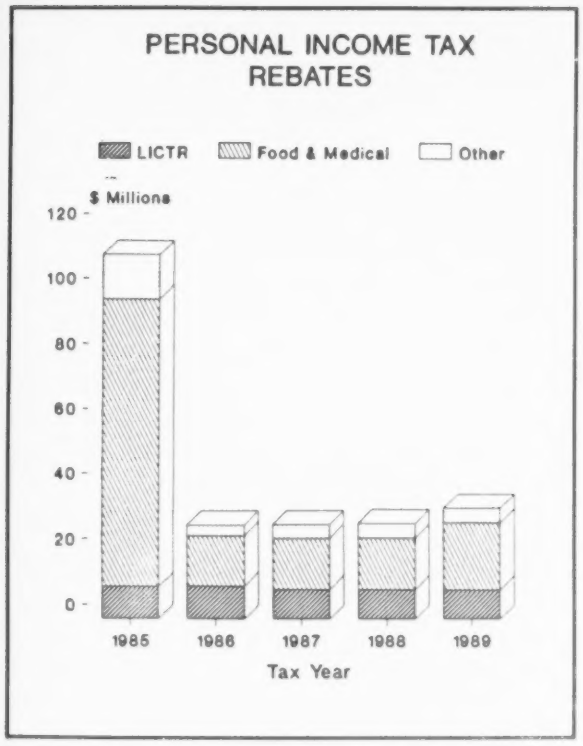
A credit against corporate income tax is allowed for certain child care services provided by or paid for by a corporation for employees' children. The credit amount is 30% of eligible costs, up to $30,000; unused amounts may be carried forward for three years.

Cultural Property Preservation Credit

A maximum credit of $25 thousand per project against corporate or individual income tax liability is allowed for 50% of restoration, rehabilitation or preservation costs for properties listed on the official New Mexico register of cultural properties. The project must be approved by the cultural properties review committee. A credit may only be claimed against tax liability; it is not refundable. Unused credits may be carried forward for four consecutive years.

Low Income Food and Medical Tax Rebate

This rebate against individual income tax is for gross receipts tax paid on food and medical expenses. It replaces the former separate rebates, which were enacted instead of providing a deduction for food and medical sales under the gross receipts tax act.



Individuals with a modified gross income of $16,000 or less can claim a rebate based on a schedule in which the rebate amount declines as the level of modified gross income increases. The maximum rebate amount is $52.50 per eligible exemption.

The Low Income Food and Medical Tax Rebate is administered as a credit against individual income tax liability, with any excess returned to the taxpayer as a refund. The rebate may be claimed even though the qualified resident has no taxable income under the New Mexico Income Tax Act.

Low Income Comprehensive Tax Rebate (LICTR)

The LICTR, was established in 1972 to lessen regressivity of the state and local tax system at the low end of the income scale. The rebate is intended to return some tax revenues paid by individuals below the poverty level, thus preventing their tax burdens from exceeding burdens borne by taxpayers with incomes above the poverty level. Although it is partial reimbursement for taxes of all types, including gross receipts taxes, property taxes, etc., the LICTR is administered as a credit against individual income tax liability, with any excess returned to the taxpayer as a refund. The rebate may be claimed even if the qualified resident has no taxable income under the New Mexico Income Tax Act.

The amount of the LICTR is determined by the number of allowable exemptions and by the claimant's MGI. The number of exemptions is generally the same as would be allowed for federal (and state) income tax purposes, except that one additional exemption is allowed for filers aged 65 and over, and one additional exemption is provided for filers who are blind. The maximum MGI ranges from $5,000 for one exemption to $10,000 for six or more exemptions. Rebate amounts vary from $5 to $375.

Property Tax Rebate for Persons 65 or Older

The property tax rebate for low-income persons 65 or older has been in effect since tax year 1977. This rebate for property taxes is available to residents who own or rent their principal place of residence, are 65 years of age or older and have an MGI not exceeding $16,000 per year. The amount of the property tax rebate varies depending on MGI and the amount of property taxes actually paid, with a maximum rebate amount of $250. For renters, an imputed property tax payment of 6% of gross rent paid during the taxable year is used.

The rebate is administered as a credit against individual income tax liability, with any excess returned to the taxpayer as a refund. The rebate may be claimed even though the claimant has no taxable income under the New Mexico Income Tax Act.

RESOURCE EXTRACTION TAXES

Resources Excise Tax

Three related excise taxes, in combination referred to as the resources excise tax, are collected under this act: the resources tax, the processors tax, and the service tax. Natural resource is defined for tax purposes to include timber or timber products and metalliferous or nonmetalliferous mineral products or their combinations. It excludes oil, natural gas and liquid hydrocarbons, or their combinations, and carbon dioxide. These are taxed under separate laws. Taxable value is usually the sale price of the natural resource. A deduction is allowed for royalty payments to the United States, to the State of New Mexico, and to Indian tribes. A deduction is also allowed for sales of natural resources, other than metalliferous mineral ores, to the United States, the State of New Mexico,

Indian tribes or pueblos and certain 501(c)(3) organizations. Collections of the resources excise tax, net of refunds, are transferred to the State General Fund.

The resources tax is imposed on any severer of natural resources in New Mexico at the following rates of taxable value: all natural resources except potash and molybdenum, .75%; potash, .5%; molybdenum, .125%. The taxable value of any natural resource processed in New Mexico, on which the processors tax is paid, is exempt from the resources tax.

The processors tax is imposed on any processor of any natural resource in New Mexico at the following rates of taxable value: all natural resources except timber, potash and molybdenum, .75%; timber, .375%; potash, .125%; molybdenum,.125%. The owner of natural resources is allowed to deduct the value of natural resources severed in another state and brought into New Mexico for processing.

The service tax is imposed on the service charge of any person severing or processing natural resources in New Mexico that are owned by another person. The tax is at the same rate as shown above on an owner of the natural resource performing the same function. Owners of natural resources may deduct any service charge taxed under the service tax when computing taxable value.

Severance Tax

For the privilege of severing natural resources, an excise tax is imposed on the severer based on the taxable value or the quantity of natural resources severed and saved by or for him. Natural resource means timber and any metalliferous or nonmetalliferous mineral product, combination or compound thereof (but does not include oil, gas, liquid hydrocarbons, any combination thereof, or carbon dioxide, all of which are taxed under the Oil and Gas Severance Tax). Severer means any person engaging in the business of severing natural resources owned by the severer or any owner of natural resources who has another person perform the severing.

Tax on Resources Except Coal and Uranium

All natural resources, except potash, molybdenum, copper, lead, zinc, gold, silver, coal and uranium, are taxed on their gross (sales) value at the first marketable point after deduction of certain costs. The deductions allowed vary according to whether the product has a posted field or market price or must be processed or beneficiated before sale. Taxable value is subject to special definition for potash, molybdenum, copper, lead, zinc, gold and silver. In the case of the last five metals listed, the taxable value is established as a statutorily specified fraction of a published price for refined metal. In addition to their other cost deductions all severers of natural resources, except coal and uranium, may deduct rental or royalty payments to the United States or the State of New Mexico. (Separate provisions for coal and uranium are described below.)

Tax rates vary as follows, depending upon the product being severed:

New Mexico
Resource Extraction Tax Rates

Potash	2 1/2%
Copper	1/2%
Timber	1/8%
Pumice, Gypsum, Sand, Gravel, Clay, Flourspar & other nonmetallic minerals	1/8%
Gold and Silver	1/5%
Manganese, Rare Earth & other minerals	1/8%

Coal

The severance tax on coal is a per unit tax, without deductions, on the quantity of coal severed and saved. The taxable event is sale, transportation out of New Mexico, or consumption of the coal, whichever occurs first. The tax per short ton (2,000 pounds) of coal is $.57 for surface-mined coal and $.55 for coal from underground mines, plus a surtax of $.60 on surface coal and $.58 on underground coal. The tax rates, including the surtax, are $1.17 for surface coal and $1.13 for underground coal.

The 1990 Legislature amended the Severance Tax Act to exempt from the severance surtax any coal sold under new contracts dated after July 1, 1990, but before June 30, 1994 and for any coal sold under existing contracts which exceeds the three year average for coal sold annually during 1987 through 1989. The new contracts can not be the result of the producer and purchaser mutually rescinding existing contracts or an existing purchaser establishing a "straw company" or canceling an existing contract with a producer for the purpose of securing the benefits of the exemption.

TABLE 6: NEW MEXICO OIL AND GAS TAX COLLECTIONS

	1985-86	1986-87	1987-88	1988-89	1990-91
OIL:					
Volume (million bbls)	78.9	73.7	73.2	70.7	67.7
Price per Barrel	25.1	14.1	17.1	15.1	17.9
GAS:					
Volume (BCF)	803.9	664.5	815.3	715.1	870.6
Price per MCF	2.50	1.70	1.80	1.60	1.63
Tax Collections:					
Oil & Gas:					
School	122,877	62,878	79,428	66,925	77,560
Severance	191,598	132,920	163,934	141,490	164,152
Conservation	8,623	4,452	5,730	4,911	4,571
Ad Valorem:					
Production	31,178	188,871	25,994	21,303	26,264
Production Equipment	7,184	8,262	4,573	4,834	4,676
Natural Gas Processors	8,198	4,907	6,531	4,131	3,907
Oil & Gas State Royalties:	175,325	92,448	104,036	91,904	101,982

Uranium
The severance tax on uranium is 3.5% applicable to 50% of the sales price per pound of the content of U_3O_8 contained in the severed and saved or processed uranium.

Distribution of Revenue
The severance tax is paid on or before the twenty-fifth day of the month following the month in which the taxable event occurs. Collections are deposited in the Severance Tax Bonding Fund, which is pledged to payment of principal and interest on outstanding severance tax bonds. On December 31 and June 30, the balance of the bonding fund, except for the amount necessary to meet the next two semi-annual payments, is transferred to the Severance Tax Permanent Fund. The Permanent Fund is invested, and the resulting earnings deposited in the Severance Tax Income Fund, less administrative costs of the State Treasurer. The Income Fund is available for appropriation by the Legislature.

Copper Production Ad Valorem Tax
The 1990 Legislature enacted a new ad valorem tax based on the market value of copper produced. This legislation replaces the ad valorem taxation of copper properties under the Property Tax Code. The new act provides for a treatment of copper similar to that of oil and natural gas. Taxable values will be set annually, based on market value of copper produced. Previously, taxable values were a combination of net production values and the depreciated value of the equipment and facilities.

Oil and Gas Severance Tax
A severance tax is imposed on all oil, natural gas or liquid hydrocarbons and carbon dioxide severed from the soil and sold. The tax on "old" natural gas is based on units sold, whereas the tax on oil, "new" natural gas and liquid hydrocarbons is based on sales value. The rates are:

1. $.163 on each one thousand cubic feet (MCF) of natural gas at a pressure base of 15.025 pounds per square inch absolute and at a temperature base of 60 degrees Fahrenheit or 3.75% of the value, whichever produces the greater tax, on any natural gas from wells which began initial production of natural gas prior to May 1, 1987.

2. 3.75% of the sales price at or near the wellhead on oil, carbon dioxide, other liquid hydrocarbons and natural gas from wells which began initial production of natural gas on or after May 1, 1987.

3. Beginning July 1, 1990, all natural gas has been taxed at 3.75% of value.

A temporary severance tax credit is allowed for sales of gas under contracts or under federal regulatory provisions which do not allow for a pass-through of increased taxes. However, in no case may the taxes paid represent less than 3.75% of the sales price.

The severance tax and surtax are distributed to the state Severance Tax Bonding Fund, with any excess after meeting Severance Tax Bonding Fund obligations being distributed to the Severance Tax Permanent Fund.

Oil and Gas Conservation Tax
A conservation tax is levied on the sale of all oil, natural gas, liquid hydrocarbons, carbon dioxide, uranium, coal and geothermal energy severed from the soil of the state. The measure of the tax is .18% or .19% of the taxable value (sales price less deductions for state, federal and Indian royalties) of such products, depending on the balance in the Oil and Gas Reclamation Fund. If the balance in that fund is over $1 million, the lower rate goes into effect. Tax is due on the 25th day of the second month after the close of the month in which the taxable event took place. Proceeds from the tax are distributed to the General Fund, Oil Conservation Fund and the Oil and Gas Reclamation Fund.

Oil and Gas Emergency School Tax
An emergency school tax is imposed for the privilege of engaging in the business of severing oil, natural gas or liquid hydrocarbons, and carbon dioxide from the soil of this state. The rate is 3.15% and is due on the 25th day of the second month after the close of the month in which the taxable event took place. The school tax is distributed to the State General Fund each calendar month.

Oil and Gas Ad Valorem Production Tax
An ad valorem tax is levied monthly on the sale of all oil, natural gas, liquid hydrocarbons and carbon dioxide severed from the soil of the state.

The ad valorem tax is based on the assessed value of products. The tax rate is the property tax rate for the taxing district in which products are severed. This rate changes annually, effective each September 1. Assessed value is equivalent to 50% of market value less royalties. The tax is due on the 25th day of the second month after the close of the month in which the taxable event took place.

The ad valorem tax is distributed monthly to the applicable ad valorem tax beneficiaries (predominantly counties and school districts).

Natural Gas Processors Tax
A natural gas processors' privilege tax is levied on processors based on the value of their products. The measure of the tax is .45% of the value of the products. The tax does not apply to the value of products: a) used for plant fuel by the processor; b) returned to the lease from which produced; or c) sold to any federal or New Mexico governmental unit or any nonprofit hospital, religious or charitable organization when such products are used in the conduct of their regular functions.

The natural gas processors tax is due within 25 days following the end of each calendar month in which sales occurred. The collections are distributed to the State General Fund.

Oil and Gas Production Equipment Tax
An ad valorem tax is levied annually on assessed value of equipment used at each production unit. Assessed value is equivalent to 9% of the previous calendar year sales value of the product of each production unit. The tax rate is the certified property tax rate for the taxing district in which products are severed.

The Taxation and Revenue Department is required to prepare a tax statement on or before October 15; payment is due on November 30. The ad valorem tax is distributed to ad valorem tax beneficiaries (predominantly counties and school districts).

SELECTIVE EXCISE TAXES

Cigarette Tax
An excise tax of $0.0075 is levied for each cigarette sold, given or consumed in this state, (i.e., $.15 per package of twenty cigarettes). Cigars and other tobacco products are taxed under a separate act (see below). Most sales of cigarettes to the United States or its political subdivisions are exempted. There are administrative provisions for registration of sellers of cigarettes and for affixing stamps to taxed packages of cigarettes. Discounts are allowed to purchasers of stamps to defray the cost of affixing them. A fee is paid by those affixing stamps outside the state.

The $.15 on each package of twenty cigarettes is distributed as follows:

1. Three cents are distributed on a monthly basis to the county or municipality where collected.

   A. One cent is distributed to the recreational fund of each locality.

   B. Two cents are distributed to the cigarette fund (normally placed in the general fund of each locality).

2. Three cents are distributed to the dedicated health research fund administered by the medical center of the University of New Mexico.

3. The remaining nine cents are distributed to the State General Fund.

4. Prior to distribution, refunds are netted out of each fund in the proportion that each fund shares in the total cigarette tax revenue.

Tobacco Products Tax
An excise tax of 25% of the value of tobacco products other than cigarettes sold, shipped or given to a person in this state is imposed on the first purchase of the products. Products sold to the United States or any agency or instrumentality thereof or to the State of New Mexico or any political subdivision are exempt from the tax. Payment of the tax is due on the 25th day of the month following the month of purchase. Proceeds of the tax are distributed monthly to the State General Fund.

Liquor Excise Tax
The liquor excise tax is imposed on any wholesaler who sells or distributes alcoholic beverages on which this tax has not been paid. The tax rates by type of beverage are 18 cents per gallon of beer; 25 cents per liter of wine; and $1.04 per liter of spirituous liquor.

Liquor sold to or by any instrumentality of the U.S. armed forces engaged in resale activity is exempted from this tax. A refund or credit is allowed for liquor excise tax paid on destroyed or damaged alcoholic beverages. All alcoholic beverages sold out of state are exempted from the liquor excise tax, and those volumes are deducted from taxable volumes.

Each month 52% of net receipts from this tax are distributed to the Community Alcoholism Treatment and Detoxification Fund, which is administered by the State Health and Environment Department. Remaining receipts are transferred to the State General Fund.

Gasoline Tax
For the 78th fiscal year, an excise tax of $.162 per gallon was levied on all gasoline received in New Mexico for the privilege of its receipt in this state. The tax is paid by distributors. After provision of satisfactory proof, the following amounts of gasoline may be deducted from the total for tax purposes:

1. Gasoline received in New Mexico but sold for export or exported from the state by a distributor.

2. Gasoline sold to the United States or any agency or instrumentality thereof.

3. Ethanol-blended fuel manufactured exclusively in New Mexico containing a minimum of 10% denatured ethanol alcohol manufactured exclusively in New Mexico of which at least 50% of the feedstocks used in the fermentation are produced in New Mexico.

The amount of the ethanol blended fuel deduction from the tax due is:

   A. From July 1, 1987 through June 30, 1989, 8 cents per gallon.

   B. From July 1, 1989 through June 30, 1990, 3 cents per gallon.

   C. From July 1, 1990 through June 30, 1991, 2 cents per gallon. (This deduction has been invalidated by virtue of Giant Industries Inc. v. New Mexico Taxation and Revenue Department.)

4. 2% of the taxable gallons remaining after all other deductions as a flat allowance to cover evaporation, shrinkage and losses from unknown causes, regardless of the actual amounts thereof.

Refunds or credits are allowed (with satisfactory proof) for tax paid on gasoline destroyed by fire, accident or acts of God. Proper holders of a gasoline refund permit are allowed refunds of tax paid on dyed or non-dyed gasoline for non-highway (off-road) uses.

For the 78th fiscal year, all taxes imposed by the Gaso-

line Tax Act, including all civil penalties and interest, are distributed monthly as outlined below:

1. all receipts attributable to the $.002 per gallon surtax to the petroleum storage cleanup fund;

2. .31% of net gasoline tax receipts (exclusive of penalty and interest) to the State Aviation Fund;

3. .16% of net gasoline tax receipts to the Motorboat Fuel Fund;

4. 10.6% of net gasoline tax receipts (exclusive of penalty and interest) to counties and municipalities.

Revenues are distributed among cities and counties as follows:

1. 9/10 of the above amount goes to municipalities and H-class counties (Los Alamos), in the proportion that the taxable motor fuel sales in each of them bears to the aggregate of such sales in all municipalities and H-class counties; and

2. 1/10 of the above amount goes to all counties in the proportion that the taxable motor fuel sales outside incorporated municipalities in each county bears to the aggregate of such sales outside incorporated municipalities in all counties.

A. to the county government road fund, 1/14 of net receipts;

B. $.01 (one cent) to the municipal road fund of the municipality in which the gas was sold.

C. $.0025 (one-quarter of a cent) to the municipal arterial program.

D. to the State Road Fund, all the remaining taxes, penalty and interest less the amount required for debt service of highway debentures, which goes to the Highway Debenture Fund.

Special Fuel Tax

For the 79th and subsequent years, a tax of $.16 per gallon is imposed on special fuel used in vehicles registered to travel on New Mexico highways. Also for the 79th and subsequent years, the distribution percentages for the county-municipal portion has been changed. This tax is collected either from the retailer who sells the fuel or from consumers registered as tax-excluded purchasers. The tax-excluded purchaser must report and remit the tax on a quarterly basis to the Department on each gallon of fuel consumed on New Mexico roads and highways by the purchaser. The rate of tax imposed during the 78th fiscal year was $.162, which included $.002 imposed for petroleum storage cleanup purposes.

For the 78th fiscal year, all taxes, including civil penalties and interest, were distributed monthly as outlined below:

1. the $.002 per gallon surtax to the petroleum storage cleanup fund;

2. to municipalities for general purposes an amount which is the equivalent of 9/10 of one cent per gallon of special fuel;

3. to counties for general purposes an amount which is the equivalent of 1/10 of one cent per gallon of special fuel; and

4. to the State Road Fund the equivalent of 15 cents per gallon of special fuel plus all penalty and interest collected under the Special Fuel Tax Act. For the 79th and subsequent fiscal years, pursuant to Chapter 85, Laws of 1990, the tax rate will be $.16 per gallon and will be distributed solely to the state road fund.

Petroleum Products Loading Fee

Enacted by the 1990 Legislature, this act addresses contamination of ground water by leaks from underground petroleum products storage tanks. The existing $0.002 surcharge on each gallon of petroleum products sold was replaced with a new petroleum products loading fee. The fee is $80 a truck load (8,000 gallons) filled from a refinery rack or pipeline terminal. This is equivalent to $.01 per gallon and is to be paid by distributors of petroleum products.

Weight-Distance Tax

All motor vehicles with a declared gross vehicle weight of more than 26,000 pounds which travel on New Mexico's roads and highways must pay a weight-distance tax. The rate of tax is determined by the gross weight of the vehicle and ranges from .797 cents per mile for vehicles weighing between 26,000 and 28,000 pounds to 3.168 cents per mile for vehicles weighing 78,001 or more. The rate in mills per mile

is multiplied by the number of miles the vehicle travels in New Mexico. All revenues generated by the weight-distance tax, including any civil penalties and interest, are distributed to the State Road Fund for highway maintenance and construction. Each registrant, owner or operator subject to the tax must report and pay on a quarterly basis.

Individuals subject to the weight distance tax must also pay annual safety and training fees which vary with the number of commercial vehicles operated by the taxpayer. The fees range from $10 for operators of five or fewer vehicles, to $400 for operators of 300 or more vehicles. Half the fees are deposited in the Law Enforcement Training Fund; half are transferred to the Emergency Response Fund.

Exempted from the weight-distance tax are school buses, buses used exclusively to transport agricultural laborers and buses operated by religious or nonprofit charitable organizations.

Trip Tax

In lieu of vehicle registration fees and requirements, special fuel tax and weight-distance tax, commercial motor carrier vehicles owned or operated by companies located outside New Mexico which are not otherwise required to be registered in New Mexico must pay a trip tax before operating on New Mexico highways.

The rate is based on the gross vehicle weight and ranges from 5 cents per mile for vehicles weighing from 12,000 pounds to 26,000 pounds to 12 cents per mile for vehicles exceeding 72,000 pounds. This tax is collected at the ports of entry operated by the Department, with all revenues, including penalties and interest, distributed to the State Road Fund.

Railroad Car Company Tax (Private Car Tax)

An annual tax of 3.5% of the gross earnings from the use or operation of private railroad cars in New Mexico is imposed on organizations which own such cars. Organizations include foreign or domestic car line companies, mercantile companies, corporations, associations for profit, individuals and other businesses which own passenger, refrigerator, oil or gas tank or freight cars, other than a railroad company operating its own or leased lines. The tax cannot exceed the amount that would be paid if the cars were taxed on an ad valorem (property) tax basis; this tax is in lieu of property taxes.

Railroad companies using or leasing the cars of any organization are required to withhold the private car tax due when making payments to such organizations. The railroad company then files a consolidated tax report on or before March 1 of each year, showing the amount of taxes withheld for the prior calendar year. Collections, net of refunds, are transferred to the State General Fund.

Property Tax Liability By Tax Year
(in $ Millions)

	1985	1986	1987	1988	1989
Tax Liability	246	285	315	334	369
Percentage Change		16	11	6	10

Liability includes obligations from oil and gas ad valorem production and equipment taxes. Data shown above represents computed liability and does not reflect actual

PROPERTY TAXES

General Property Taxes

Unless expressly exempt, all tangible real and personal property located in New Mexico is subject to ad valorem taxation. Exemptions include personal property held as inventory for sale or resale, certain personal property warehoused in New Mexico, personal household effects and licensed vehicles. Property is classified as residential or nonresidential. Different assessment methods and tax rates apply to the two classifications. Residential property was assessed at 1975 values until 1986; in 1986 it was revalued to 1980 levels; in 1988 it was revalued to 1986 levels and in 1990 it will be revalued to 1988 levels. Most nonresidential property is valued at current levels. The net taxable value of properties is computed at the uniform statewide assessment ratio of 33 1/3% of assessed value, less applicable exemptions.

Allowable exemptions include the head-of-family exemption ($200 of taxable value for the 1988 tax year thereafter the exemption amount increases in stages until it reaches $2,000 for the 1993 and subsequent tax years) and the war veteran's exemption ($2,000 of taxable value) which may be applied against the total taxable values of residential property owned by the qualifying individual. Tax rates applied are a composite of county, municipal, school district, other

Distribution of 1988 Property Tax Revenues

	Dollar Amount	Percent of Total
State	17.1	5.1
Counties	107.4	32.1
Municipalities	58.7	17.6
School Districts	95.9	28.7
Other	55.1	16.5
Total	334.2	100.0

Note: County hospitals are in "other" category.
Dollar amounts are in $ millions.

special districts and state bond retirement levies (there is no state operating levy) and vary substantially by location. A "yield control" provision generally limits the annual amount of additional revenues that can be generated from most property tax levies to a 5% increase from existing properties plus revenues from additional properties and improvements.

With the exceptions of the ad valorem taxes on oil and gas production and equipment, copper and private railroad cars, which are imposed in lieu of property taxes, and collection of certain delinquent property tax accounts, the Taxation and Revenue Department is not involved in collecting property taxes. Except as noted below, property assessments are made by county assessors and taxes are collected by county treasurers. However, the Department does have a number of responsibilities in the property tax area: it supervises and assists county assessors to ensure compliance with the Property Tax Code, it establishes assessed values of centrally-assessed properties and collects revenues from delinquent property tax accounts that have been turned over to the state by counties.

The state's authority to impose a property tax for state operating purposes was repealed beginning with tax year 1981. In fact, the levy had not been imposed the prior year either. The state does continue to impose a levy to retire general obligation bonds. In recent years, general obligation bonds have been used to finance improvements at state higher educational institutions. New Mexico laws authorize tax levies for retirement of bonds on all property subject to taxation for state purposes and the rate must be sufficient to produce generate one year's interest on all bonds then outstanding, together with an amount sufficient to pay the principal of all bonds as they mature.

Property tax debt levies for state general obligations are collected by county treasurers (along with other property tax levies) and remitted to the State Treasurer. Collections are credited to the State General Obligation Bond Account and used to make annual interest and principal payments.

Counties are now authorized to offer quarterly payment plans for property taxes. If a county decides to offer this plan, instead of paying half their property taxes twice a year (on November 10 and April 10) homeowners may elect to pay installments in July, November, January and April. Mortgage companies, must, however, continue to make quarterly payments.

MOTOR VEHICLE LICENSES & TAXES

Collection of fees and taxes listed below (other than the excise taxes on vehicles and boats) is governed by provisions of the Motor Vehicle Code.

Motor Vehicle Registration

As a general rule every motor vehicle and every trailer used on New Mexico's highways is required to be registered with the Motor Vehicle Division of the Taxation and Revenue Department. Some examples of vehicles not subject to the registration requirements are farm implements, farm tractors and other implements of husbandry, vehicles owned by the U.S. government, vehicles which are only temporarily in New Mexico and are owned by non-residents, and vehicles designed solely for use off the highways. Every owner of a vehicle must register the vehicle on an annual basis and must pay a registration fee which is determined by the weight and age of the vehicle.

Fees for passenger vehicles are:

	Vehicle Age:	
	Up to	Over
Vehicle Weight	**5 years**	**5 years**
Under 2,000 lbs.	$20.00	$16.00
2,000 to 3,000 lbs.	$29.00	$23.00
More than 3,000 lbs.	$42.00	$34.00

All Motorcycle fees are $11.00

Registration fees for trucks, trailers and buses are determined by the declared gross weight of the vehicle and range from $30 to $151 per year. School buses and buses operated by religious or charitable organizations are subject to the registration fee of $5.00 per year. Revenues from the motor vehicle registrations are distributed primarily to the State Road Fund (about two-thirds) with smaller amounts (about one-third) to the individual counties and municipalities for general purposes and for use in constructing, repairing and maintaining public roads and highways.

Other Vehicle Registrations

In addition to motor vehicles operated on the state's highways, owners of off-highway motorcycles, vehicles and all-terrain vehicles, boats and mobile homes must also register and pay certain fees to the Motor Vehicle Division to operate or own such vehicles, boats or mobile homes in New Mexico. Off-highway vehicles are subject to a registration fee of $15.00 which is renewable every three years. Through a joint-powers agreement with the state Parks and Recreation Division, the Motor Vehicle Division administers the registration and titling of boats operated on the waters of New Mexico. Boat registration fees range from $28.50 for boats under 16 feet to $66.00 for boats over 65 feet, with the registration renewable every three years. Transfer of title to mobile homes requires a one-time registration by the owner with a fee of $5.00 per unit.

Prestige and Special Plates

Individual owners of motor vehicles may obtain prestige or special plates for their vehicles. Various classifications of special plates have certain requirements which must be met, but plates are available to any eligible motorist. Fees for these plates vary depending on the type of plate requested. Prestige plates can be obtained for a fee of $15.00 in addition to the regular registration fee.

Excise Tax on Vehicles and Boats

Any time the title of ownership of a motor vehicle transfers from one person to another, an excise tax is due, which is 3% of the price paid for the vehicle or if the price paid does not represent the actual value, 3% of the actual value of the vehicle. In determining the value, an allowance for vehicle trade-ins may be deducted. Additional small transaction fees usually apply to change-of-ownership transactions.

The excise tax on boats is 5% of the value of the boat and is due on the sale or transfer of title to a new owner. If a similar tax has been paid to another state by the owner applying for a certificate of title, a credit for the tax paid the other state is allowed against the tax due New Mexico under both the Motor Vehicle Excise Tax Act and the Boat Excise Tax Act.

Operator Licenses

Every operator of a motor vehicle on New Mexico highways must possess a valid operator's (driver's) license issued by the Motor Vehicle Division. Operators' licenses are valid for four years and must be renewed within 30 days from the birthday of each individual. The fee for a license is $10. Individuals must be 16 years old or older to be eligible to apply for a license unless the individual has successfully completed an approved driver's education course, in which case the minimum age requirement is 15 years old. Applicants for a license must successfully complete a written exam, a vision test and a driving exam. To renew a license, the applicant must pass the vision test. Persons 75 years and older must renew annually at no cost to the applicant.

OTHER PROGRAMS

Unclaimed Property

In addition to tax programs, the Department administers the laws regarding unclaimed property. Property becomes "unclaimed" when the holder of the property cannot contact the owner for a period of one, five, seven or 15 years depending on the classification of the asset. The general time period for most assets is five years. A holder within the meaning of the statute includes banks, savings and loan associations, credit unions, currency exchanges, insurance companies, utilities, business associations and governmental bodies. Examples of unclaimed property are savings accounts, checking accounts, unpaid wages or commissions, stocks, uncashed dividends, customer deposits or overpayment, certificates of deposit, credit balances, refunds, money orders, paid-up life insurance policies, oil and gas interests and uncashed death benefit checks. Prior to November, 1989, net receipts from the sale of unclaimed property were deposited in the Reserve Investment Fund; interest and income from this fund went to the State General Fund. Beginning November 1, 1989 net unclaimed property funds are deposited in the State General Fund with $100,000 held

in the Unclaimed Property Suspense Fund for payment of claims. Monetary penalties are imposed for violation of the act.

During the 78th Fiscal Year a total of $3,453,631 in unclaimed property was turned over to the Department, of which $508,226 was returned to property owners. This compares to $4,105,491 which was turned over to the Department and $521,192 which was returned to property owners during the 77th Fiscal Year.

Workers Compensation Fee

Each July, employers with three or more employees subject to the New Mexico Workers Compensation Act are required to pay a $6 annual fee per employee to the Workers Compensation Fund. Of that $6, $3 is paid by the employer and $3 by the employee. The fee provides funding to carry out changes in the Workers' Compensation Act.

FIVE-YEAR HISTORY OF SELECTED EXCISE TAXES

	1985-85	1986-87	1987-88	1988-89	1989-90
Liquor	17,759	17,480	17,472	17,320	17,057
General Fund	8,929	8,390	8,390	8,313	8,187
CATD	8,831	9,090	9,090	9,007	8,870
Cigarette	14,765	17,081	17,115	16,567	15,886
General Fund	11,108	10,485	10,314	9,983	9,583
County and Municipal Funds	3,656	3,453	3,399	3,292	3,151
Health Research Fund	0	3,142	3,402	3,292	3,151
Tobacco Products	0	1,540	1,699	1,767	1,907
Gasoline	76,008	79,703	99,913	99,816	122,095
State Road Fund	65,161	68,287	85,205	80,333	92,426
Other State Funds	575	559	556	1,681	2,103
Municipal Road Fund[1]	0	0	0	0	6,963
Municipal Arterial Fund[1]	0	0	0	0	1,736
County & Municipal Fund	10,272	10,857	10,810	10,410	11,268
County Government Road Fund	0	0	3,341	7,088	7,599
Gasoline Tax Rate (per gallon)	.110	.110	.140	.142	.142
Special Fuel	N/A	29,546	38,691	41,237	42,461
State Road Fund	N/A	27,661	36,704	38,501	39,471
County & Municipal Fund	N/A	1,885	1,986	2,280	2,465
Special Fuel Tax Rate	.110	.160	.160	.162	.162
Others:					
Motor Vehicle Excise Tax	N/A	30,695	46,600	49,262	49,497
Corporate Income Tax	72,084	99,139	49,576	76,542	61,732
Estate Tax	7,687	3,377	4,095	6,556	9,908

[1] The Municipal Road Fund and Municipal Arterial Fund began in July, 1989.

Part VI

Appendix
Statistical Tables

TABLE 8: RECEIPTS AND DISBURSEMENTS BY TAX PROGRAM
Totals for the 77th and 78th Fiscal Years

	Fiscal Year-To-Date Comparisons		
	78th FY (1989-90)	77th FY (1988-89)	Percent Change
TAX ADMINISTRATION SUSPENSE FUND			
Gross Receipts Tax[1]			
Receipts:			
Gross Receipts Tax	$ 1,014,461,437	$ 944,368,906	7.4%
Penalty and Interest[2]	6,344,143	5,736,410	10.6
Total Receipts	1,020,805,579	950,105,316	7.4
Less: On-Line Refunds	8,834,690	5,479,326	61.2
Off-Line Refunds	37,533	13,346	181.2
Less: Returned Checks	2,650,821	2,031,665	30.5
Net Receipts	**$ 1,009,282,535**	**$ 942,580,979**	**7.1%**
Disbursements:			
State General Fund	$ 617,723,446	$ 585,409,408	5.5%
State Tax Collections	612,643,408	580,974,665	5.5
Penalty and Interest	3,444,151	3,137,900	9.8
Administrative Charge, Local Taxes	1,635,887	1,296,843	26.1
Counties and Municipalities:	390,934,806	356,707,416	9.6
Municipal and County Taxes	384,678,314	349,952,902	9.9
Penalty and Interest	2,899,992	2,670,406	8.6
County Equalization Distribution[3]	3,356,501	4,084,107	-17.8
Aviation Board	624,283	464,155	34.5
Total Disbursements	**$ 1,009,282,535**	**$ 942,580,979**	**7.1%**
Compensating Tax			
Receipts:			
Total Receipts	$ 27,144,459	$ 26,640,834	1.9%
Less: Refunds	0	163	-100.0
Net Receipts	**$ 27,144,459**	**$ 26,640,671**	**1.9%**
Disbursements:			
State General Fund	$ 21,714,856	$ 21,311,406	1.9%
Small Cities Assistance Fund	2,714,398	2,663,927	1.9
Small Counties Assistance Fund	2,714,398	2,663,927	1.9
Aviation Board	807	1,410	-42.8
Total Disbursements	**$ 27,144,459**	**$ 26,640,671**	**1.9%**
Estate Tax (includes Succession Tax)[4]			
Receipts:			
Total Receipts	$ 10,229,524	$ 7,328,382	39.6%
Less: Refunds	321,249	770,828	-58.3
Less: Returned Checks	0	1,434	-100.0
Net Receipts	**$ 9,908,276**	**$ 6,556,120**	**51.1%**
Disbursements:			
State General Fund	$ 9,908,276	$ 6,556,120	51.1%
Total Disbursements	**$ 9,908,276**	**$ 6,556,120**	**51.1%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
TAX ADMINISTRATION SUSPENSE FUND (Continued)			
Personal Income Tax (Includes Fiduciary Income Tax)			
Receipts:			
Withholding Tax	$ 336,687,466	$ 308,128,285	9.3%
Final Settlements	131,799,993	133,282,174	-1.1
Fiduciary Tax Receipts	2,847,209	2,497,149	14.0
Warrant Cancellations:	894,543	1,588,209	-43.7
PIT Suspense Fund	894,543	757,109	18.2
Tax Administration Account (TAA)	0	831,100	-100.0
Less: Transfers to Unclaimed Property (Refunds)	141,504	2,251,133	-93.7
Total Receipts	472,087,707	443,244,684	6.5
Less: Refunds of	76,367,058	67,060,775	13.9
PIT Suspense Fund (excl. Interest)	75,162,720	65,613,206	14.6
PIT Suspense Fund, Interest	297,509	211,834	40.4
TAA-Withholding	0	472	-100.0
TAA-Personal Income Tax	642,602	1,045,720	-38.5
TAA-Fiduciary Tax	264,227	189,543	39.4
Less: Returned Checks	327,363	406,962	-19.6
Net Receipts	**$ 395,393,286**	**$ 375,776,947**	**5.2%**
Disbursements:			
State General Fund	$ 360,100,660	$ 350,096,011	2.9%
Rebates and Credits[5]	34,422,167	28,788,431	19.6
Low Income Comprehensive Tax Rebate	9,220,968	8,970,368	2.8
Property Tax Rebate	3,985,568	3,715,588	7.3
Low Income Food & Medical Rebate	20,482,603	15,394,727	33.0
Other Credits	135,230	179,961	-24.9
Child Day Care Credit	597,799	527,788	13.3
Offsets & Diversions:	1,129,170	789,124	43.1
Game Protection Fund	95,460	98,726	-3.3
Substance Abuse Fund	38,470	40,684	-5.4
Veteran' National Cemetery Fund	27,888	44,815	-37.8
Child Support Intercept Program	689,734	502,131	37.4
Educational Assistance Intercept Program	271,421	102,767	164.1
Food Stamps & Welfare Intercept Prog.	6,196	0	NA
Net Change to Suspense Fund Balance	(264,912)	(3,897,407)	-93.2
Net Transfers to TAA Suspense	6,201	788	687.1
Total Disbursements	**$ 395,393,286**	**$ 375,776,947**	**5.2%**
Corporate Income Tax (includes Banks and Financial Corporations Tax)[6]			
Receipts:			
Corporate Income Tax	$ 99,053,270	$ 90,956,215	8.9%
Franchise Tax	1,440,421	1,813,588	-20.6
Penalty and Interest	2,023,542	1,058,564	91.2
Total Receipts:	102,517,233	93,828,367	9.3
Less: Refunds	40,771,280	17,267,322	136.1
Less: Returned Checks	13,850	19,269	-28.1
Net Receipts	**$ 61,732,103**	**$ 76,541,776**	**-19.3%**
Disbursements:			
State General Fund:	$ 61,732,103	$ 76,541,776	-19.3%
Total Disbursements	**$ 61,732,103**	**$ 76,541,776**	**-19.3%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
TAX ADMINISTRATION SUSPENSE FUND (Continued)			
Tobacco Products Tax			
Receipts:			
Total Receipts	$ 1,907,101	$ 1,766,782	7.9%
Less: Refunds	0	2,065	-100.0
Net Receipts	**$ 1,907,101**	**$ 1,764,717**	**8.1%**
Disbursements:			
State General Fund	$ 1,907,101	$ 1,764,717	8.1%
Total Disbursements	**$ 1,907,101**	**$ 1,764,717**	**8.1%**
Cigarette Tax			
Receipts:			
Stamp Sales	$ 15,996,566	$ 16,676,634	-4.1%
Miscellaneous Fees	130,457	106,950	22.0
Total Receipts	16,127,022	16,783,584	-3.9
Less: Refunds	192,534	216,780	-11.2
Less: Returned Checks	48,420	0	NA
Net Receipts	**$ 15,886,069**	**$ 16,566,805**	**-4.1%**
Disbursements:			
State General Fund	$ 9,583,824	$ 9,982,578	-4.0%
Dedicated Health Research Fund	3,151,122	3,292,113	-4.3
County and Municipal Recreation Fund	1,050,374	1,097,372	-4.3
County and Municipal Cigarette Fund	2,100,748	2,194,742	-4.3
Total Disbursements	**$ 15,886,069**	**$ 16,566,805**	**-4.1%**
Liquor Excise Tax			
Receipts:			
Total Receipts	$ 17,105,045	$ 17,360,379	-1.5%
Less: Refunds	47,181	40,711	15.9
Net Receipts	**$ 17,057,864**	**$ 17,319,668**	**-1.5%**
Disbursements:			
State General Fund	$ 8,187,775	$ 8,312,597	-1.5%
HED-CATD Fund[7]	8,870,089	9,007,071	-1.5
Total Disbursements	**$ 17,057,864**	**$ 17,319,668**	**-1.5%**
Local Liquor Excise Tax[8]			
Receipts:			
Total Receipts	**$ 145,550**	**$ 0**	**NA**
Disbursements:			
Counties & Municipalities	$ 138,273	$ 0	NA
TRD Administrative Fund	7,278	0	NA
Total Disbursements	**$ 145,550**	**$ 0**	**NA**
Gasoline Tax			
Receipts:			
Gasoline Tax	$ 123,451,443	$ 100,638,912	22.7%
Penalty and Interest	152,365	92,911	64.0
Total Receipts	$ 123,603,807	100,731,823	22.7%

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
TAX ADMINISTRATION SUSPENSE FUND (Continued)			
Gasoline Tax (Continued)			
Less: Taxpayer Refunds	95,372	593,373	-83.9%
Off-Road Refunds	224,032	225,334	-0.6
Comp. Tax Transfers to TAA (Net)	123,259	71,022	73.5
Less: Returned Checks	1,066,282	78,943	**
Net Receipts	**$ 122,094,863**	**$ 99,763,151**	**22.4%**
Disbursements:			
Counties and Municipalities	$ 11,268,479	$ 10,409,999	8.2%
State Road Fund	92,426,021	80,332,835	15.1
County Gov't. Road Fund	7,599,089	7,087,672	7.2
Municipal Road Fund[9]	6,963,052	0	NA
Municipal Arterial Fund[9]	1,735,602	0	NA
Aviation Board	327,996	304,443	7.7
Motor Boat Fuel Tax Fund	170,220	157,305	8.2
Petroleum Storage Cleanup Fund	1,604,403	1,470,896	9.1
Total Disbursements	**$ 122,094,863**	**$ 99,763,151**	**22.4%**
Private Car Tax			
Receipts			
Total Receipts	$ 770,613	$ 768,639	0.3%
Disbursements:			
State General Fund	770,613	768,639	0.3%
Total Disbursements	**$ 770,613**	**$ 768,639**	**0.3%**
Workers' Compensation Assessment[10]			
Receipts:			
Total Receipts	$ 2,512,706	$ 2,576,242	-2.5%
Less: Refunds	3,789	7,535	-49.7
Less: Returned Checks	558	65,584	-99.1
Net Receipts	**$ 2,508,359**	**$ 2,503,123**	**0.2%**
Disbursements:			
Workers' Compensation Adminis. Fund	$ 2,382,751	$ 2,339,350	1.9%
TRD Administration Fund	125,625	133,772	-6.1
Net Change Susp.Fund Balance	(17)	30,000	-100.1
Total Disbursements	**$ 2,508,359**	**$ 2,503,123**	**0.2%**
Enhanced 911 Assessment[11]			
Receipts:			
Total Receipts	**$ 1,219,595**	**$ 0**	**NA**
Disbursements:			
DFA Local Gov't E-911 Fund	$ 1,219,595	$ 0	NA
Total Disbursements	**$ 1,219,595**	**$ 0**	**NA**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
TAX ADMINISTRATION SUSPENSE FUND (Continued)			
Controlled Substance Tax[12]			
Receipts:			
Drug Intercept Assessments	$ 13,447	$ 0	NA
Penalty and Interest	1,653	0	NA
Total Receipts	$ 15,100	$ 0	NA
Disbursements:			
TRD Administrative Fund	$ 15,100	$ 0	NA
Total Disbursements	**$ 15,100**	**$ 0**	**NA**
UNCLAIMED PROPERTY ADMINISTRATION			
Unclaimed Property			
Receipts:			
Canceled and Staledated Warrants	$ 11,796	$ 2,273	419.0%
Unclaimed Property (Finders) List Fees	700	925	-24.3
Transfers from Personal Income Tax (PIT)	145,492	2,251,133	-93.5
Transfers from Delinquency List Suspense	633,120	112,870	460.9
Transfers from Reserve Investment Fund	0	500,000	-100.0
Other Receipts (ordinary deposits)	2,061,930	1,238,289	66.5
Net Receipts	**$ 2,853,039**	**$ 4,105,491**	**-30.5%**
Disbursements:			
State General Fund[13]	$ 1,939,829	$ 0	NA
Reserve Investment Fund[13]	318,464	3,049,225	-89.6%
Property Owner Claims Paid	484,216	521,192	-7.1
Administrative Costs (advertising, etc.)	117,754	13,172	794.0
Net Change to Unclaimed Property Susp.[14]	(7,223)	521,902	-101.4
Total Disbursements	**$ 2,853,039**	**$ 4,105,491**	**-30.5%**
EXTRACTION TAXES SUSPENSE FUND			
Oil and Gas Emergency School Tax			
Receipts:			
Total Receipts[15]	$ 77,560,246	$ 66,925,352	15.9%
Less: Protested Payments[16]	(8,077,132)	0	NA
Net Receipts	**$ 85,637,378**	**$ 66,925,352**	**28.0%**
Disbursements:			
State General Fund	$ 85,637,378	$ 66,925,352	28.0%
Total Disbursements	**$ 85,637,378**	**$ 66,925,352**	**28.0%**
Resources Excise Tax			
Receipts:			
Total Receipts	$ 9,762,197	$ 10,064,565	-3.0%
Less: Protested Payments	0	0	NA
Net Receipts	**$ 9,762,197**	**$ 10,064,565**	**-3.0%**
Disbursements:			
State General Fund	$ 9,762,197	$ 10,064,565	-3.0%
Total Disbursements	**$ 9,762,197**	**$ 10,064,565**	**-3.0%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons		
	78th FY (1989-90)	77th FY (1988-89)	Percent Change
EXTRACTION TAXES SUSPENSE FUND (Continued)			
Oil and Gas Severance Tax			
Receipts:			
Total Receipts[15]	$ 164,151,618	$ 141,490,038	16.0%
Less: Protested Payments[16]	(11,742,403)	0	NA
Net Receipts	**$ 175,894,021**	**$ 141,490,038**	**24.3%**
Disbursements:			
Severance Tax Bonding Fund	$ 175,894,021	$ 141,490,038	24.3%
Total Disbursements	**$ 175,894,021**	**$ 141,490,038**	**24.3%**
Severance Tax			
Receipts:			
Total Receipts	$ 29,645,687	$ 27,434,259	8.1%
Less: Protested Payments	0	0	NA
Net Receipts	**$ 29,645,687**	**$ 27,434,259**	**8.1%**
Disbursements:			
Severance Tax Bonding Fund	$ 29,645,687	$ 27,434,259	8.1%
Total Disbursements	**$ 29,645,687**	**$ 27,434,259**	**8.1%**
Oil and Gas Conservation Tax			
Receipts:			
Non-Coal / Non-Uranium portion[15]	$ 4,698,025	$ 4,910,639	-4.3%
Coal and Uranium	677,166	0	
Total Receipts	5,375,191	4,910,639	9.5%
Less: Protested Payments[16]	(517,577)	0	NA
Net Receipts	**$ 5,892,768**	**$ 4,910,639**	**20.0%**
Disbursements:			
State General Fund	$ 412,494	$ 343,745	20.0%
Oil and Gas Reclamation Fund	0	3,180,511	-100.0
Oil Conservation Fund	5,480,274	1,386,383	295.3
Total Disbursements	**$ 5,892,768**	**$ 4,910,639**	**20.0%**
Natural Gas Processors Tax			
Receipts:			
Total Receipts	**$ 3,906,851**	**$ 4,131,090**	**-5.4%**
Disbursements:			
State General Fund	$ 3,906,851	$ 4,131,090	-5.4%
Total Disbursements	**$ 3,906,851**	**$ 4,131,090**	**-5.4%**
Oil and Gas Ad Valorem Production Tax			
Receipts:			
Total Receipts[15]	$ 26,263,466	$ 21,302,687	23.3%
Less: Protested Payments[16]	(2,219,399)	0	NA
Net Receipts	**$ 28,482,865**	**$ 21,302,687**	**33.7%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons		
	78th FY (1989-90)	77th FY (1988-89)	Percent Change
EXTRACTION TAXES SUSPENSE FUND (Continued)			
Oil and Gas Ad Valorem Production Tax (Continued)			
Disbursements:			
General Obligation Bond Fund	$ 2,287,964	$ 1,215,472	88.2%
County Treasurers	25,916,251	20,210,640	28.2
Net Change to Suspense Fund Balance	278,650	(123,425)	-325.8
Total Disbursements	**$ 28,482,865**	**$ 21,302,687**	**33.7%**
Oil and Gas Production Equipment Ad Valorem Tax			
Receipts:			
Total Receipts	$ 4,675,860	$ 4,833,777	-3.3%
Disbursements:			
General Obligation Bond Fund	$ 381,627	$ 275,569	38.5%
County Treasurers	4,273,889	4,587,778	-6.8
Net Change to Suspense Fund Balance	20,344	(29,570)	-168.8
Total Disbursements	**$ 4,675,860**	**$ 4,833,777**	**-3.3%**
OTHER OIL AND GAS REVENUE			
Oil and Gas State Royalty			
Receipts:			
Total Receipts	**$ 101,982,177**	**$ 91,903,716**	**11.0%**
Disbursements:			
State Permanent Fund	$ 101,982,177	$ 91,903,716	11.0%
Total Disbursements	**$ 101,982,177**	**$ 91,903,716**	**11.0%**
Oil and Gas Protested Payments Suspense[16]			
Receipts:			
Interest Earned	$ 403,932	$ 1,563,668	-74.2%
Total Receipts	403,932	1,563,668	-74.2%
Oil and Gas Emergency School Tax	(8,077,132)	0	NA
Oil and Gas Severance Tax	(11,742,403)	0	NA
Oil and Gas Conservation Tax	(517,577)	0	NA
Oil and Gas Ad Valorem Production Tax	(2,219,399)	0	NA
Net Receipts	**$ (22,152,578)**	**$ 1,563,668**	**
Disbursements:			
Net Change to Suspense Fund Balance	$ (22,152,578)	$ 1,563,668	**
Total Disbursements	**$ (22,152,578)**	**$ 1,563,668**	**
PROPERTY TAX ADMINISTRATION			
Delinquency Lists			
Receipts:			
Total Receipts	$ 700,163	$ 495,206	41.4%
Less: Refunds	253,714	180,768	40.4
Less: Transfers to Unclaimed Property	633,120	0	
Net Receipts	**$ (186,672)**	**$ 314,438**	**-159.4%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
PROPERTY TAX ADMINISTRATION (Continued)			
Delinquency Lists (Continued)			
Disbursements:			
County Distributions	$ 160,215	$ 309,241	-48.2%
Transfers to Unclaimed Property	633,120	0	NA
Transfers to TRD Administrative Fund	205,000	200,000	2.5
Net Change to Suspense Fund Balance	(551,887)	(194,804)	183.3
Total Disbursements	**$ (186,672)**	**$ 314,438**	**-159.4%**
MOTOR TRANSPORTATION TAXES & FEES			
Special Fuels Tax			
Receipts:			
Special Fuel Temporary Permits	$ 1,329,790	$ 1,826,199	-27.2%
Special Fuel Port Tax	2,660,891	3,758,937	-29.2
Special Fuel Annual Permits	1,089,884	742,636	46.8
Special Fuels Tax (Quarterly)	36,962,032	34,449,755	7.3
LPG Permits	170,474	200,529	-15.0
Penalty and Interest	430,535	569,791	-24.4
Total Receipts	42,643,607	41,547,848	2.6
Less: Refunds	31,123	20,459	52.1
Less: Net Returned Checks & Cash O/U	151,457	290,154	-47.8
Net Receipts	**$ 42,461,027**	**$ 41,237,236**	**3.0%**
Disbursements:			
State Road Fund	$ 39,470,923	$ 38,500,799	2.5%
Counties and Municipalities	2,464,698	2,280,373	8.1
Petroleum Storage Cleanup Fund	525,405	456,064	15.2
Total Disbursements	**$ 42,461,027**	**$ 41,237,236**	**3.0%**
Trip (Mileage) Tax			
Receipts:			
Total Receipts	$ 7,028,160	$ 9,963,981	-29.5%
Less: Refunds	1,834	0	NA
Less: Net Returned Checks & Cash O/U	658	776	-15.2%
Net Receipts	**$ 7,025,668**	**$ 9,963,205**	**-29.5%**
Disbursements:			
State Road Fund	$ 7,025,668	$ 9,963,205	-29.5%
Total Disbursements	**$ 7,025,668**	**$ 9,963,205**	**-29.5%**
Oversize and Overweight Permits			
Receipts:			
Central Collection	$ 685,695	$ 423,030	62.1%
Port Collected	321,000	416,728	-23.0
Total Receipts	1,006,695	839,758	19.9
Less: Refunds	193	0	NA
Less: Net Returned Checks & Cash O/U	(4)	(15)	-70.8%
Net Receipts	**$ 1,006,506**	**$ 839,773**	**19.9%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
MOTOR TRANSPORTATION TAXES & FEES (Continued)			
Oversize and Overweight Permits			
Disbursements:			
State Road Fund	$ 1,006,506	$ 839,773	19.9%
Total Disbursements	**$ 1,006,506**	**$ 839,773**	**19.9%**
Use (Weight/Distance) Tax[17]			
Receipts:			
Use (Weight/Distance) Tax	$ 31,432,770	$ 27,751,358	13.3%
Annual Filing and Special Fees	735,145	903,644	-18.6
Safety / Training Fee	749,657	620,676	20.8
Penalty and Interest	267,204	152,736	74.9
Total Receipts	33,184,776	29,428,413	12.8
Less: Refunds	9,607	4,198	128.8
Net Receipts	**$ 33,175,170**	**$ 29,424,215**	**12.7%**
Disbursements:			
State Road Fund	$ 32,425,513	$ 28,803,540	12.6%
Law Enforce.Train. & Emergency Resp.Fund	749,657	620,676	20.8
Total Disbursements	**$ 33,175,170**	**$ 29,424,215**	**12.7%**
Escort Fees			
Receipts:			
Total Receipts	**$ 47,301**	**$ 35,580**	**32.9%**
Disbursements:			
State Police Fund	$ 47,301	$ 35,580	32.9%
Total Disbursements	**$ 47,301**	**$ 35,580**	**32.9%**
Regulatory Fees			
Receipts:			
Total Receipts	**$ 349,110**	**$ 336,610**	**3.7%**
Disbursements:			
State Corporation Commission	$ 349,110	$ 336,610	3.7%
Total Disbursements	**$ 349,110**	**$ 336,610**	**3.7%**
SCC Stamps and Decals			
Receipts:			
Total Receipts	$ 3,017,990	$ 2,743,965	10.0%
Less: Returned Checks	(61,141)	0	
Net Receipts	**$ 3,079,131**	**$ 2,743,965**	**12.2%**
Disbursements:			
State Corporation Commission	$ 3,079,131	$ 2,743,965	12.2%
Total Disbursements	**$ 3,079,131**	**$ 2,743,965**	**12.2%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
MOTOR TRANSPORTATION TAXES & FEES (Continued)			
Duplicate Cab Cards and Reciprocity			
Receipts:			
Total Receipts	$ 10,795	$ 18,187	-40.6%
Disbursements:			
State General Fund	$ 10,795	$ 18,187	-40.6%
Total Disbursements	$ 10,795	$ 18,187	-40.6%
MOTOR VEHICLE DIVISION TAXES AND FEES			
Vehicle Registration Fees			
Receipts:			
Caravan Tax	$ 126,698	$ 199,774	-36.6%
Heavy Truck Registration Fees (in-state)	1,655,370	4,115,817	-59.8
I.R.P. Receipts (from other states)[18]	979,470	0	NA
I.R.P. Receipts (NM base to NM)[18]	406,494	0	NA
I.R.P. Receipts (NM base to other states)[18]	1,819,587	0	NA
Vehicle Registration Fees	43,195,690	43,379,380	-0.4
Late Registration Fees	671,214	988,297	-32.1
Total Receipts	48,854,522	48,683,268	0.4
Less: Refunds	118,536	64,277	84.4
Less: Returned Checks[19]	15,146	(75,930)	-119.9
Net Receipts	$ 48,720,841	$ 48,694,920	0.1%
Disbursements:			
I.R.P. Disbursements (to other states)[18]	$ 1,819,587	$ 0	NA
State Road Fund	31,164,685	32,355,037	-3.7%
County Road Fund	9,397,037	9,755,962	-3.7
County/Municipal Fund[20]	6,273,590	6,513,213	-3.7
Motorcycle Training Fund	65,942	70,708	-6.7
Total Disbursements	$ 48,720,841	$ 48,694,920	0.1%
MVD Miscellaneous Other			
Receipts:			
Total Receipts	$ 5,815,379	$ 5,627,337	3.3%
Less: Refunds	4,792	5,420	-11.6
Net Receipts	$ 5,810,587	$ 5,621,918	3.4%
Disbursements:			
State Road Fund	$ 1,715,579	$ 2,030,500	-15.5%
County Road Fund	448,232	550,699	-18.6
County/Municipal Fund	299,246	367,654	-18.6
Municipal & Fee Agents[21]	795,100	387,415	105.2
Highway Beautification Fund	541,058	527,496	2.6
Emergency Medical Services Fund	1,804,403	1,758,153	2.6
College Disbursements	25	0	NA
TRD Administrative Fund	206,945	0	NA
Total Disbursements	$ 5,810,587	$ 5,621,918	3.4%

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
MOTOR VEHICLE DIVISION TAXES AND FEES (Continued)			
Drivers License Fees			
Receipts:			
Total Receipts	$ 3,894,513	$ 3,980,509	-2.2%
Less: Refunds	331	322	2.8
Net Receipts	**$ 3,894,182**	**$ 3,980,187**	**-2.2%**
Disbursements:			
State General Fund	$ 217,872	$ 214,291	1.7%
State Road Fund	2,762,312	3,000,149	-7.9
County Road Fund	100,098	109,284	-8.4
County/Municipal Fund[20]	66,827	72,959	-8.4
Municipal & Fee Agents[21]	256,127	271,129	-5.5
DWI Prevention & Education Fund	13,500	8,325	62.2
DWI Reinstatement Fund	477,446	304,050	57.0
Total Disbursements	**$ 3,894,182**	**$ 3,980,187**	**-2.2%**
Motor Vehicle Excise Tax			
Receipts:			
Total Receipts	$ 49,547,950	$ 49,301,849	0.5%
Less: Refunds	50,834	39,785	27.8
Net Receipts	**$ 49,497,116**	**$ 49,262,064**	**0.5%**
Disbursements:			
State General Fund	$ 16,499,039	$ 16,420,688	0.5%
State Road Fund	20,623,798	20,525,860	0.5
Local Government Road Fund	12,374,279	12,315,516	0.5
Total Disbursements	**$ 49,497,116**	**$ 49,262,064**	**0.5%**
Vehicle Transaction Fees			
Receipts:			
Total Receipts	$ 1,567,396	$ 1,602,530	-2.2%
Less: Refunds	61	42	44.3
Net Receipts	**$ 1,567,335**	**$ 1,602,488**	**-2.2%**
Disbursements:			
State Road Fund	$ 783,668	$ 801,244	-2.2%
County Road Fund	783,668	801,244	-2.2
Total Disbursements	**$ 1,567,335**	**$ 1,602,488**	**-2.2%**
MVD Penalties on Returned Checks			
Receipts:			
Total Receipts	**$ 4,035**	**$ 11,690**	**-65.5%**
Disbursements:			
State General Fund	$ 4,035	$ 11,690	-65.5%
Total Disbursements	**$ 4,035**	**$ 11,690**	**-65.5%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
MOTOR VEHICLE DIVISION TAXES AND FEES (Continued)			
Boat Fees[22]			
Receipts:			
Boat Registration Fees and Titles	$ 494,806	$ 555,476	-10.9%
Boat Excise Tax	814,876	933,697	-12.7
Total Receipts	1,309,682	1,489,173	-12.1
Less: Refunds	480	1,051	-54.3
Less: Returned Checks	(21)	0	
Net Receipts	**$ 1,309,223**	**$ 1,488,121**	**-12.0%**
Disbursements:			
State Park & Recreation Fund	$ 494,694	$ 555,344	-10.9%
State Park & Rec. Div. (50% Boat Excise)	407,264	466,389	-12.7
State General Fund (50% Boat Excise)	407,264	466,388	-12.7
Total Disbursements	**$ 1,309,223**	**$ 1,488,121**	**-12.0%**
Penalty Assessment Misdemeanors			
Receipts:			
Penalty Assessment Misdemeanors	$ 5,259,141	$ 2,554,726	105.9%
Local Gov't Corrections Fees	1,528,228	1,247,394	22.5
Reinstatement Fees	430,743	400,746	7.5
Court Automation Fee	443,100	324,471	36.6
Municipal Courts	159	0	NA
Total Receipts	7,661,371	4,527,337	69.2
Less: Refunds	9,705	7,365	31.8
Net Receipts	**$ 7,651,667**	**$ 4,519,972**	**69.3%**
Disbursements:			
State General Fund	$ 5,254,078	$ 2,551,201	105.9%
Local Gov't Correction Fund	428,343	398,101	7.6
State Road Fund	1,526,464	1,246,249	22.5
Court Automation Fund	442,623	324,300	36.5
Magistrate Courts	0	81	-100.0
Municipal Courts	159	40	297.5
Net Change to Suspense Fund Balance	0	0	
Total Disbursements	**$ 7,651,667**	**$ 4,519,972**	**69.3%**
All Tax Administration Suspense Fund Taxes			
Receipts			
Total Receipts	$ 1,796,191,043	$ 1,661,135,034	8.1%
Less: Refunds	127,017,977	91,748,581	38.4
Less: Returned Checks	4,107,294	2,603,857	57.7
Net Receipts	**$ 1,665,065,772**	**$ 1,566,782,596**	**6.3%**
Disbursements:			
Total Disbursements	**$ 1,665,065,772**	**$ 1,566,782,596**	**6.3%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons		
	78th FY (1989-90)	77th FY (1988-89)	Percent Change
All Extraction Suspense Fund Taxes			
Receipts:			
Total Receipts	$ 321,341,115	$ 281,092,406	14.3%
Less: Protested Payments	(22,556,511)	0	
Net Receipts	**$ 343,897,626**	**$ 281,092,406**	**22.3%**
Disbursements:			
Total Disbursements	**$ 343,897,626**	**$ 281,092,406**	**22.3%**
All Other Oil and Gas Revenues			
Receipts:			
Total Receipts	$ 102,386,109	$ 92,467,384	10.7%
Plus: Protested Payments	(22,556,510)	0	**
Net Receipts	$ 79,829,599	$ 92,467,384	(13.7%)
Disbursements:			
Total Disbursements	$ 79,829,599	$ 92,467,384	(13.7%)
All Unclaimed Property Administration			
Receipts:			
Net Receipts	$ (186,672)	$ 314,438	-159.4%
Disbursements:			
Total Disbursements	$ (186,672)	$ 314,438	-159.4%
All Motor Transportation Taxes and Fees			
Receipts:			
Total Receipts	87,154,708	84,914,342	2.8%
Less: Refunds	42,757	24,657	73.4
Less: Returned Checks	90,969	290,914	-68.7
Net Receipts	**87,154,708**	**84,598,771**	**3.0%**
Disbursements:			
Total Disbursements	**87,154,708**	**84,598,771**	**3.0%**
All Motor Vehicle Taxes and Fees			
Receipts:			
Total Receipts	$ 110,993,477	$ 110,696,356	0.3%
Less: Refunds	175,033	110,897	57.8
Less: Returned Checks	15,125	(75,930)	-119.9
Net Receipts	**$ 110,803,319**	**$ 110,661,388**	**0.1%**
Disbursements:			
Total Disbursements	**$ 110,803,319**	**$ 110,661,388**	**0.1%**

TABLE 8 (Continued)

	Fiscal Year-To-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
All Taxes, Fees and Other Revenues			
Receipts:			
Total Receipts	2,429,414,753	2,240,433,603	8.4%
Less Refunds	127,499,185	92,072,268	38.5
Less: Returned Checks	4,213,388	2,818,841	49.5
Net Receipts	**$ 2,297,069,059**	**$ 2,145,542,493**	7.1%
Disbursements:			
Total Disbursements	**$ 2,297,069,059**	**$ 2,145,542,493**	7.1%

Note: Detail might not add to total due to rounding to dollars.
** Indicates percentage change greater than 1,000 percent.

TABLE 8 -- NOTES

SPECIAL NOTES:

(A) In May, 1989, in addition to the $229,353.27 reported special fuel distribution to counties and municipalities, $25,198.70 was over-distributed from the motor vehicle suspense fund and corrected in June and July, 1989 distributions. In June, $22,250.91 was "paid back" to the motor vehicle suspense fund, and in July, the remaining $2,947.79 was repaid. These corrections did not affect the state road fund or any other tax program distribution. The amounts are shown as if the over-distribution and repayment had not occurred.

FOOTNOTES:

1) Includes state gross receipts tax, municipal gross receipts tax, special and supplemental municipal gross receipts taxes, county gross receipts taxes, county fire protection excise taxes, and special county hospital gross receipts tax.

(2) Includes penalty and interest receipts attributable to all CRS system taxes (gross receipts, compensating, and withholding taxes).

(3) The county equalization distribution from the TAA suspense fund is made in September of each year to any county that has imposed a county gross receipts tax for general purposes, the proceeds of which are less on a per capita basis than the per capita amount of a .125% statewide gross receipts tax during the preceding fiscal year. The distribution amount is the difference between this statewide per capita amount times the population of the county and the county's actual receipts.

(4) Estate tax includes receipts under the succession tax. The succession tax applies to estates of decedents dying prior to July 1, 1973. The estate tax applies to estates of decedents since July 1, 1973.

(5) Rebates and credits shown are only those claimed on returns with a net refund due. Rebates and credits claimed on a return with net tax due are not included in these figures.

(6) Separate reporting of franchise tax and combined penalty and interest attributable to the corporate income and franchise taxes began in July, 1988. Corporate income tax receipts included franchise tax receipts and penalty and interest from January, 1987 through June, 1988.

(7) Community alcoholism treatment and detoxification (CATD) fund administered by the Health and Environment Department.

(8) Local liquor excise tax began in March, 1990. The tax is imposed only in McKinley County.

(9) Municipal Road Fund and Municipal Arterial Fund began in July, 1989.

(10) Workers' compensation assessment of $6.00 per employee as of July 1 of each year. One-half of the fee is paid by the employer and one-half is deducted from the employee's pay. A 76th fiscal year net receipts ending balance of $14,766.31 was not transferred to the workers' compensation assessment fund until the 77th fiscal year, and has been included in July, 1988 figures. Actual 76th fiscal year net receipts amounted to $2,333,619 for the July 1, 1987 assessment. Actual 77th fiscal year net receipts amounted to $2,488,357 for the July 1, 1988 assessment.

TABLE 8 (Continued)

TABLE 8 -- NOTES (Continued)

(11) Enhanced 911 Assessment began in July, 1989.

(12) Controlled Substance Tax began in July, 1989.

(13) Beginning in November, 1989 unclaimed property is disbursed to the state general fund, after retention of administrative costs and amounts necessary to maintain an adequate suspense fund balance for owner claims. Prior to November, 1989, net receipts (after administrative costs) were distributed to the suspense fund (15 percent) for owner claims and to the reserve investment fund (85 percent).

(14) Net change to unclaimed property suspense fund includes amounts necessary to maintain a balance adequate to provide prompt payment of owner claims. The suspense fund balance is maintained at $500,000. Prior to November, 1989, the net change to unclaimed property suspense fund included a distribution (after administrative costs) of 15% of monthly receipts, plus occasional fund transfers, plus fees derived from providing finder's lists, less payments from the fund for property owner claims.

(15) Total receipts for extraction tax suspense fund taxes include penalty and interest attributable to the particular tax. Refunds of extraction tax suspense fund taxes are often not reported, with the taxpayer taking credit for the refund against current taxes due. Returned Checks are not reported or included in receipts.

(16) Amounts shown as payments to the protested suspense fund are the net amount of payments to the fund (positive) and payments from the fund (negative). The large amounts shown here are final settlement and transfer to beneficiaries of revenues previously deposited in the protested payments suspense fund. The Federal Supreme Court decided the Cotton Petroleum v. Bureau of Revenue case related to taxation of mineral extraction on Indian land in favor of the state. The amounts shown as transfers to the general fund and other beneficiaries were posted as June transfers on the books of the DFA. However, the transfer orders were initiated by the department in July, 1989 and were posted as July transfers on the books of the department.

(17) Use (weight/distance) tax applies to common carriers registered with the state.

(18) New Mexico joined the International Registration Plan (I.R.P.) for the 1990 registration year. In this report, I.R.P. information regarding receipts and disbursements began in February, 1990. The plan allows for heavy truck registration in the home state, with revenues distributed to other states based on vehicle miles travelled in respective states. I.R.P. Receipts (in-state) includes New Mexico collections under I.R.P. for all states including New Mexico. I.R.P. Receipts from Other States includes New Mexico's allocated portion from all other states. New Mexico's portion of I.R.P. collected from New Mexico-based trucks equals I.R.P Receipts (in-state) less I.R.P. Disbursed to Other States. Heavy Truck Registration Fees includes New Mexico trucks with in-state activity only (not subject to I.R.P.).

(19) Returned checks for all taxes and fees administered by the motor vehicle division are included in vehicle registration fee returned checks. Disbursements for all tax programs are made as if all amounts had been paid, and returned checks are then subtracted from the state road fund distribution. Upon repayment, the state road fund receives the amount of the original returned check, and additional returned check penalties are disbursed to the state general fund (see MVD Penalties on Returned Checks).

(20) Motor vehicle fees distributed to local governments pursuant to Section 66-6-23 NMSA 1987 include portions to local government general funds and municipal street funds.

(21) Administrative fees are paid to municipal governments for certain motor vehicle transactions administered by municipal employees. The same administrative fees are paid to designated non-municipal fee agents for processing these same kinds of transactions.

(22) Pursuant to a joint powers agreement entered into by the Taxation and Revenue Department and the State Park and Recreation Division of the Energy, Minerals, and Natural Resources Department, the fees and taxes imposed under the boat titling act are administered and collected by the Taxation and Revenue Department beginning in May, 1988.

Table 9: COMPARISONS OF NET RECEIPTS BY CATEGORY OF DISBURSEMENTS
Totals for the 77th and 78th Fiscal Years

	Fiscal Year-to-Date Comparisons		
	78th FY (1989-90)	77th FY (1988-89)	Percent Change
STATE GENERAL FUND:			
Gross Receipts and Compensating Taxes:			
Gross Receipts Tax	$ 617,723,446	$ 585,409,408	5.5%
State Tax Collections	612,643,408	580,974,665	5.5
Penalty and Interest	3,444,151	3,137,900	9.8
Administrative Charge, Local Collections	1,635,887	1,296,843	26.1
Compensating Tax	21,714,856	21,311,406	1.9
Subtotal, Gross Receipts and Comp.	**$ 639,438,302**	**$ 606,720,814**	**5.4%**
Income Taxes:			
Corporate Income Tax	$ 61,732,103	$ 76,541,776	(19.3%)
Personal Income Tax	360,100,660	350,096,011	2.9
Estate Tax	9,908,276	6,556,120	51.1
Subtotal, Income Taxes	**$ 431,741,039**	**$ 433,193,907**	**(0.3%)**
Resource Taxes:			
Oil and Gas Emergency School Tax	$ 85,637,378	$ 66,925,352	28.0%
Resource Excise Tax	9,762,197	10,064,565	(3.0)
Oil and Gas Conservation Tax	412,494	343,745	20.0
Natural Gas Processors Tax	3,906,851	4,131,090	(5.4)
Subtotal, Resource Taxes	**$ 99,718,919**	**$ 81,464,752**	**22.4%**
Other Taxes:			
Liquor Excise Tax	$ 8,187,775	$ 8,312,597	(1.5%)
Cigarette Tax	9,583,824	9,982,578	(4.0)
Tobacco Products Tax	1,907,101	1,764,717	8.1
Private Car Tax	770,613	768,639	0.3
Motor Vehicle Excise Tax	16,499,039	16,420,688	0.5
Boat Excise Tax (50% Boat Suspense)	407,264	466,388	(12.7)
Subtotal, Other Taxes	**$ 37,355,615**	**$ 37,715,608**	**(1.0%)**
Motor Vehicle Fee Receipts:			
Duplicate Cab Cards and Reciprocity	$ 10,795	$ 18,187	(40.6%)
Drivers' License Fees	217,872	214,291	1.7
MVD Penalties on Returned Checks	4,035	11,690	(65.5)
Subtotal, Motor Vehicle Fee Receipts	**$ 232,702**	**$ 244,168**	**(4.7%)**
M. V. Penalty Assessment Misdemeanors	**$ 5,254,078**	**$ 2,551,201**	**105.9%**
Unclaimed Property Administration (24)	**$ 1,939,829**	**$ 0**	**NA**
TOTAL, STATE GENERAL FUND	**$ 1,215,680,483**	**$ 1,161,890,451**	**4.6%**
PERSONAL INCOME TAX (PIT) REBATES AND CREDITS:			
Low Income Food & Medical Rebate	$ 20,482,603	$ 15,394,727	33.0%
Low Income Comprehensive Rebate (LICTR)	9,220,968	8,970,368	2.8
Property Tax Rebate	3,985,568	3,715,588	7.3
Child Day Care Credit	597,799	527,788	13.3
Solar Credits	135,230	179,961	(24.9)
TOTAL, PIT REBATES AND CREDITS	**$ 34,422,167**	**$ 28,788,431**	**19.6%**
UNCLAIMED PROPERTY CLAIMS AND COSTS			

TABLE 9 (Continued)

	Fiscal Year-to-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
Owner Claims	$ 484,216	$ 521,192	(7.1%)
Administrative Costs	$ 117,754	$ 13,172	794.0%
SUSPENSE AND PROTESTED PAYMENTS FUNDS			
Net Change In Balances:			
Personal Income Tax (PIT) Suspense	$ (264,912)	$ (3,897,407)	(93.2%)
Tax Administration Account - PIT Suspense	6,201	788	687.1
Workers' Compensation Suspense (Refunds)	(17)	30,000	(100.1)
Oil & Gas Production Tax Suspense	278,650	(123,425)	(325.8)
Oil & Gas Equipment Tax Suspense	20,344	(29,570)	(168.8)
Oil & Gas Protested Payments Tax Suspense	(22,152,578)	1,563,668	**
Property Repurchases & Contracts Suspense	0	48	(100.0)
Delinquency Lists Suspense	(551,887)	(194,804)	183.3
Unclaimed Property Suspense (25)	(7,223)	521,902	(101.4)
TOTAL, NET CHANGE IN BALANCES	**$ (22,671,423)**	**$ (2,128,800)**	**965.0%**

Note: The Personal Income Tax (PIT) Suspense Fund balances as of the end of the fiscal year were:

74th Fiscal Year (1985-86): $ 6,500,000
75th Fiscal Year (1986-87): $ 7,500,000
76th Fiscal Year (1987-88): $10,844,526
77th Fiscal Year (1988-89): $ 6,947,120
78th Fiscal Year (1989-90): $ 6,082,208

OTHER STATE FUNDS:			
State Road Fund:			
Gasoline Tax	$ 92,426,021	$ 80,332,835	15.1%
Special Fuels Tax	39,470,923	38,500,799	2.5
Trip (Mileage) Tax	7,025,668	9,963,205	(29.5)
Oversize and Overweight Permits	1,006,506	839,773	19.9
Weight/Distance Tax	32,425,513	28,803,540	12.6
MTD Regulations	0	0	
Vehicle Registration Fees	31,164,685	32,355,037	(3.7)
MVD Miscellaneous Other	1,715,579	2,030,500	(15.5)
Drivers License Fees	2,762,312	3,000,149	(7.9)
Motor Vehicle Excise Tax	20,623,798	20,525,860	0.5
Vehicle Transaction Fees	783,668	801,244	(2.2)
M. V. Penalty Assessment Misdemeanors	428,343	398,101	7.6
Municipal Arterial Fund (Gasoline Tax)	1,735,602	0	
Subtotal, State Road Fund	**$ 231,568,617**	**$ 217,551,042**	**6.4%**
Aviation Board:			
Gross Receipts Tax	$ 624,283	$ 464,155	34.5%
Compensating Tax	807	1,410	(42.8)
Gasoline Tax	327,996	304,443	7.7
Subtotal, Aviation Board	**$ 953,087**	**$ 770,009**	**23.8%**
Small Cities Assistance Fund	**$ 2,714,398**	**$ 2,663,927**	**1.9%**
Small Counties Assistance Fund	**$ 2,714,398**	**$ 2,663,927**	**1.9%**

TABLE 9 (Continued)

	Fiscal Year-to-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
OTHER STATE FUNDS (Continued):			
Game Protection Fund	$ 95,460	$ 98,726	(3.3%)
Substance Abuse Fund	$ 38,470	$ 40,684	(5.4%)
Veterans National Cemetery Fund	$ 27,888	$ 44,815	(37.8%)
Child Support Intercept Program	$ 689,734	$ 502,131	37.4%
Educational Assistance Intercept Program	$ 271,421	$ 102,767	164.1%
Food Stamps & Welfare Intercept Programs	$ 6,196	$ 0	
HED-CATD Fund (Liquor Excise Tax)	$ 8,870,089	$ 9,007,071	(1.5%)
Dedicated Health Research Fund	$ 3,151,122	$ 3,292,113	(4.3%)
Oil and Gas Reclamation Fund	$ 0	$ 1,386,383	-100.0%
Oil Conservation Fund	$ 5,480,274	$ 3,180,511	72.3%
Severance Tax Bonding Fund:			
Oil and Gas Severance Tax	$ 175,894,021	$ 141,490,038	24.3%
Severance Tax	29,645,687	27,434,259	8.1
Subtotal, Severance Tax Bonding Fund	$ 205,539,708	$ 168,924,297	21.7%
General Obligation Bond Fund:			
Oil and Gas Ad Valorem Production Tax	$ 2,287,964	$ 1,215,472	88.2%
Oil and Gas Prod. Equip. Ad Valorem Tax	381,627	275,569	38.5
Subtotal, General Obligation Bond	$ 2,669,590	$ 1,491,041	79.0%
State Permanent Fund	$ 101,982,177	$ 91,903,716	11.0%
State Corporation Commission:			
Regulatory Fees	$ 349,110	$ 336,610	3.7%
SCC Stamps and Decals	3,079,131	2,743,965	12.2
Subtotal, State Corp. Commission	$ 3,428,242	$ 3,080,575	11.3%
State Police Fund	$ 47,301	$ 35,580	32.9%
Motorcycle Training Fund	$ 65,942	$ 70,708	(6.7%)
Highway Beautification Fund	$ 541,058	$ 527,496	2.6%
Emergency Medical Services Fund	$ 1,804,403	$ 1,758,153	2.6%
DWI Prevention and Education Fund	$ 13,500	$ 8,325	62.2%
DWI Reinstatement Fund	$ 477,446	$ 304,050	57.0%
Law Enforce.Train. & Emergency Resp. Funds	$ 749,657	$ 620,676	20.8%
MVD Field Operations Contracts:			
MVD Miscellaneous Other	$ 795,100	$ 387,415	105.2%
Drivers License Fees	256,127	271,129	(5.5)
Subtotal, MVD Field Op. Contracts	$ 1,051,227	$ 658,544	59.6%
Reserve Investment (Unclaimed Prop.) (24)	$ 318,464	$ 3,049,225	(89.6%)
Petroleum Storage Cleanup Fund (Gasoline)	$ 2,129,808	$ 1,926,960	10.5%
Motor Boat Fuel Tax Fund	$ 170,220	$ 157,305	8.2%
State Park & Rec. Fund (Boat Regist.)	$ 494,694	$ 555,344	(10.9%)
State Park & Rec. Div. (50% Boat Excise)	$ 407,264	$ 466,389	(12.7%)
Workers' Compensation Assessment Fund	$ 2,382,751	$ 2,339,350	1.9%
DFA Local Gov't Emergency-911 Fund	$ 1,219,595	$ 0	NA

TABLE 9 (Continued)

	Fiscal Year-to-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
OTHER STATE FUNDS (Continued):			
Transfers To TRD Administrative Fund:			
Local Liquor Excise Tax	$ 7,278	$ 0	NA
Workers' Compensation Assessment	125,625	133,772	(6.1%)
Controlled Substance Tax Administration	15,100	0	NA
Delinquency Lists	205,000	200,000	2.5
MTD Optional Service Fees	0	0	NA
MVD Miscellaneous Other	206,945	0	NA
Subtotal, TRD Administrative Fund	**$ 559,948**	**$ 333,772**	**67.8%**
TOTAL, OTHER STATE FUNDS	**$ 582,634,150**	**$ 519,515,614**	**12.1%**
STATE COLLEGES (MVD Miscellaneous Other)	$ 25	$ 0	
Magistrate and Municipal Courts:			
Penalty Assessment Fund Disbursements:			
Court Automation Fee	$ 442,623	$ 324,300	36.5%
Magistrate Courts	0	81	(100.0)
Municipal Courts	159	40	297.5
Total, Magistrate and Municipal Courts	**$ 442,782**	**$ 324,421**	**36.5%**
LOCAL GOVERNMENTS			
Gross Receipts Tax Distributions:			
Municipal and County Gross Receipts Tax	$ 384,678,314	$ 349,952,902	9.9%
Penalty and Interest	2,899,992	2,670,406	8.6
County Equalization Distribution (Sept.)	3,356,501	4,084,107	(17.8)
Subtotal, Gross Receipts Tax	**$ 390,934,806**	**$ 356,707,416**	**9.6%**
County and Municipal Recreation Fund	**$ 1,050,374**	**$ 1,097,372**	**(4.3%)**
County and Municipal Cigarette Fund	**$ 2,100,748**	**$ 2,194,742**	**(4.3%)**
Local Liquor Excise Tax	**$ 138,273**	**$ 0**	**NA**
Gasoline Tax	**$ 11,268,479**	**$ 10,409,999**	**8.2%**
Special Fuels Tax (A)	**$ 2,464,698**	**$ 2,280,373**	**8.1%**
Local Governments Road Fund	**$ 12,374,279**	**$ 12,315,516**	**0.5%**
Local Govt Correction Fund (Pnlty Assess.)	**$ 1,526,464**	**$ 1,246,249**	**22.5%**
Oil and Gas Ad Valorem Production Tax	**$ 25,916,251**	**$ 20,210,640**	**28.2%**
Oil and Gas Prod. Equip. Ad Valorem Tax	**$ 4,273,889**	**$ 4,587,778**	**(6.8%)**
County/Municipal (MVD) Fund (66-6-23):			
Vehicle Registration Fees	$ 6,273,590	$ 6,513,213	(3.7%)
MVD Miscellaneous Other	299,246	367,654	(18.6)
Drivers License Fees	66,827	72,959	(8.4)
Subtotal, County/Municipal (MVD) Fund	**$ 6,639,663**	**$ 6,953,827**	**(4.5%)**
County Road (MVD) Fund (66-6-23)			
Vehicle Registration Fees	$ 9,397,037	$ 9,755,962	(3.7%)
MVD Miscellaneous Other	448,232	550,699	(18.6)
Drivers License Fees	100,098	109,284	(8.4)
Vehicle Transaction Fees	783,668	801,244	(2.2)
Subtotal, County Road (MVD) Fund	**$ 10,729,035**	**$ 11,217,189**	**(4.4%)**

TABLE 9 (Continued)

	Fiscal Year-to-Date Comparisons 78th FY (1989-90)	77th FY (1988-89)	Percent Change
LOCAL GOVERNMENTS (Continued)			
County Government Road Fund (Gasoline Tax)	$ 7,599,089	$ 7,087,672	7.2%
Municipal Road Fund (Gasoline Tax)	$ 6,963,052	$ 0	NA
County Distributions of Other Receipts:			
Property Repurchases and Contracts	$ 0	$ 0	
Public Auctions	0	0	
Delinquency Lists	160,215	309,241	(48.2%)
Subtotal, Other Receipts	$ 160,215	$ 309,241	(48.2%)
TOTAL, LOCAL GOVERNMENTS	$ 484,139,317	$ 436,618,012	10.9%
I.R.P. Disbursements to Other States (19)	$ 1,819,587.39	$ 0	NA
TOTAL, ALL DISTRIBUTIONS	$ 2,297,069,059	$ 2,145,542,493	7.1%

Note: detail may not add to totals due to rounding to whole numbers.

Footnotes:
** indicates percentage change greater than 1,000 percent
For further information see footnotes for Table 2.

TABLE 10: SUMMARY OF GROSS RECEIPTS TAX RETURNS BY MAJOR INDUSTRIAL CATEGORY

Detail by Counties — 78th Fiscal Year (1989-90)
(Dollar Amounts in Thousands)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Bernalillo					
Agriculture	1,185	45,828	23,503	22,325	0.3%
Mining	302	64,475	60,383	4,092	0.1
Construction	22,682	1,113,803	445,783	668,020	8.7
Manufacturing	10,346	1,228,159	1,028,564	199,575	2.6
T.C.U.[3]	3,395	1,059,151	447,991	611,160	8.0
Wholesale Trade	13,558	2,333,402	1,851,123	482,279	6.3
Retail Trade	50,912	3,415,281	832,214	2,583,067	33.7
F.I.R.E.[4]	7,665	401,019	194,075	206,944	2.7
Services[5]	105,339	3,521,924	686,874	2,835,050	37.0
Government	121	44,511	3,562	40,949	0.5%
Total	**215,535**	**13,230,941**	**5,574,086**	**7,656,855**	
Catron					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	301	15,272	1,597	13,675	58.0%
Manufacturing	91	229	55	174	0.7
T.C.U.[3]	236	3,399	409	2,990	12.7
Wholesale Trade	**	**	**	**	
Retail Trade	767	5,167	840	4,327	18.4
F.I.R.E.[4]	81	371	0	371	1.6
Services[5]	436	2,054	151	1,903	8.1%
Government	**	**	**	**	
Total	**1,970**	**26,717**	**3,138**	**23,579**	
Chaves					
Agriculture	**	**	**	**	
Mining	582	19,197	907	18,290	3.5%
Construction	2,591	64,443	12,884	51,559	9.8
Manufacturing	770	30,984	23,668	7,316	1.4
T.C.U.[3]	1,355	66,298	11,703	54,595	10.4
Wholesale Trade	1,381	127,013	107,450	19,563	3.7
Retail Trade	7,085	289,701	44,253	245,448	46.7
F.I.R.E.[4]	773	16,270	3,365	12,905	2.5
Services[5]	9,693	125,780	14,514	111,266	21.2%
Government	**	**	**	**	
Total	**24,407**	**751,088**	**225,053**	**526,035**	
Cibola					
Agriculture	28	174	2	172	0.1%
Mining	59	1,421	79	1,342	1.0
Construction	618	14,520	2,631	11,889	8.7
Manufacturing	231	7,687	5,571	2,116	1.6
T.C.U.[3]	520	30,303	5,219	25,084	18.4
Wholesale Trade	500	13,995	7,889	6,106	4.5
Retail Trade	2,727	89,149	25,830	63,319	46.6
F.I.R.E.[4]	217	1,470	212	1,258	0.9
Services[5]	2,772	27,172	2,453	24,719	18.2%
Government	**	**	**	**	
Total	**7,672**	**185,891**	**49,888**	**136,003**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Colfax					
Agriculture	92	2,681	143	2,538	1.7%
Mining	65	3,621	908	2,713	1.8
Construction	1,301	25,795	3,863	21,932	14.6
Manufacturing	260	8,126	6,931	1,195	0.8
T.C.U.[3]	826	27,296	6,632	20,664	13.8
Wholesale Trade	401	10,443	7,272	3,171	2.1
Retail Trade	2,899	75,313	14,511	60,802	40.6
F.I.R.E.[4]	398	8,466	396	8,070	5.4
Services[5]	3,314	29,978	1,859	28,119	18.8
Government	39	708	59	649	0.4%
Total	**9,595**	**192,426**	**42,573**	**149,853**	
Curry					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	1,986	56,193	20,795	35,398	9.7%
Manufacturing	486	18,323	13,661	4,662	1.3
T.C.U.[3]	997	64,913	15,700	49,213	13.5
Wholesale Trade	1,122	59,959	48,830	11,129	3.0
Retail Trade	6,149	229,915	42,135	187,780	51.4
F.I.R.E.[4]	642	10,231	1,044	9,187	2.5
Services[5]	6,949	70,939	7,158	63,781	17.5%
Government	**	**	**	**	
Total	**18,533**	**521,160**	**155,958**	**365,202**	
De Baca					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	184	1,759	181	1,578	12.6%
Manufacturing	59	433	216	217	1.7
T.C.U.[3]	249	3,154	982	2,172	17.3
Wholesale Trade	90	653	521	132	1.1
Retail Trade	528	7,586	1,949	5,637	44.9
F.I.R.E.[4]	**	**	**	**	
Services[5]	538	2,600	76	2,524	20.1%
Government	**	**	**	**	
Total	**1,700**	**16,897**	**4,338**	**12,559**	
Dona Ana					
Agriculture	393	26,743	23,237	3,506	0.3%
Mining	98	3,819	501	3,318	0.3
Construction	6,384	196,712	62,512	134,200	
Manufacturing	1,236	119,627	57,189	62,438	5.3
T.C.U.[3]	1,731	161,479	50,678	110,801	9.5
Wholesale Trade	2,243	169,194	134,461	34,733	3.0
Retail Trade	13,668	548,824	97,519	451,305	38.6
F.I.R.E.[4]	1,685	29,586	10,838	18,748	1.6
Services[5]	17,822	416,264	79,028	337,236	28.9%
Government	**	**	**	**	
Total	**45,312**	**1,683,977**	**515,973**	**1,168,004**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Eddy					
Agriculture	143	2,902	2,361	541	0.1%
Mining	1,370	77,886	7,951	69,935	10.9
Construction	2,405	112,037	13,602	98,435	15.4
Manufacturing	634	74,554	64,827	9,727	1.5
T.C.U.[3]	1,336	165,464	81,514	83,950	13.1
Wholesale Trade	1,292	83,680	34,397	49,283	7.7
Retail Trade	7,126	258,630	42,263	216,367	33.8
F.I.R.E.[4]	596	6,456	1,319	5,137	0.8
Services[5]	8,565	135,980	31,007	104,973	16.4
Government	30	2,769	253	2,516	0.4%
Total	**23,497**	**920,357**	**279,494**	**640,863**	
Grant					
Agriculture	**	**	**	**	
Mining	106	4,292	3,839	453	0.2
Construction	1,563	41,897	7,298	34,599	12.3
Manufacturing	264	8,658	2,018	6,640	2.4
T.C.U.[3]	1,043	79,370	10,261	69,109	24.6
Wholesale Trade	607	49,026	24,529	24,497	8.7
Retail Trade	3,822	123,203	14,103	109,100	38.8
F.I.R.E.[4]	417	3,055	689	2,366	0.8
Services[5]	3,859	35,891	3,589	32,302	11.5%
Government	**	**	**	**	
Total	**11,760**	**347,798**	**66,673**	**281,125**	
Guadalupe					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	289	9,746	733	9,013	22.7%
Manufacturing	**	**	**	**	
T.C.U.[3]	268	4,392	685	3,707	9.3
Wholesale Trade	142	1,942	1,457	485	1.2
Retail Trade	1,041	19,460	2,614	16,846	42.4
F.I.R.E.[4]	71	264	0	264	0.7
Services[5]	861	9,619	447	9,172	23.1%
Government	**	**	**	**	
Total	**2,738**	**46,084**	**6,383**	**39,701**	
Harding					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	58	4,505	11	4,494	59.3%
Manufacturing	36	59	6	53	0.7
T.C.U.[3]	173	901	96	805	10.6
Wholesale Trade	43	1,921	1,806	115	1.5
Retail Trade	280	2,009	511	1,498	19.8
F.I.R.E.[4]	26	64	4	60	0.8
Services[5]	136	473	84	389	5.1%
Government	**	**	**	**	
Total	**791**	**10,257**	**2,684**	**7,573**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Hidalgo					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	281	20,973	1,468	19,505	29.9%
Manufacturing	95	480	150	330	0.5
T.C.U.[3]	354	19,207	1,327	17,880	27.4
Wholesale Trade	170	3,571	704	2,867	4.4
Retail Trade	1,121	20,772	3,977	16,795	25.8
F.I.R.E.[4]	60	265	0	265	0.4
Services[5]	877	10,813	4,155	6,658	10.2%
Government	**	**	**	**	
Total	**2,998**	**94,386**	**29,238**	**65,148**	
Lea					
Agriculture	107	1,299	276	1,023	0.1%
Mining	2,902	195,770	18,167	177,603	20.4
Construction	2,522	76,808	18,590	58,218	6.7
Manufacturing	951	31,079	13,529	17,550	2.0
T.C.U.[3]	1,603	176,425	57,284	119,141	13.7
Wholesale Trade	2,172	118,961	62,623	56,338	6.5
Retail Trade	8,596	317,692	61,002	256,690	29.5
F.I.R.E.[4]	767	9,672	2,537	7,135	0.8
Services[5]	11,476	206,264	31,711	174,553	20.1%
Government	**	**	**	**	
Total	**31,126**	**1,135,994**	**265,717**	**870,277**	
Lincoln					
Agriculture	**	**	**	**	
Mining	30	1,148	393	755	0.4%
Construction	1,772	22,912	3,720	19,192	11.3
Manufacturing	341	4,203	2,203	2,000	1.2
T.C.U.[3]	1,054	28,211	3,917	24,294	14.3
Wholesale Trade	432	5,170	3,306	1,864	1.1
Retail Trade	4,135	97,502	11,170	86,332	50.7
F.I.R.E.[4]	570	8,360	3,500	4,860	2.9
Services[5]	4,379	32,503	2,309	30,194	17.7%
Government	**	**	**	**	
Total	**12,821**	**202,414**	**32,048**	**170,366**	
Los Alamos					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	1,303	33,780	7,944	25,836	8.3%
Manufacturing	370	33,013	18,508	14,505	4.7
T.C.U.[3]	222	13,577	294	13,283	4.3
Wholesale Trade	353	10,327	7,648	2,679	0.9
Retail Trade	2,167	92,141	19,854	72,287	23.2
F.I.R.E.[4]	359	7,392	4,033	3,359	1.1
Services[5]	4,691	190,014	23,120	166,894	53.5%
Government	**	**	**	**	
Total	**9,553**	**397,675**	**85,926**	**311,749**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Luna					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	858	22,530	2,837	19,693	14.0%
Manufacturing	263	5,257	3,656	1,601	1.1
T.C.U.[3]	558	23,797	4,704	19,093	13.6
Wholesale Trade	436	17,443	10,089	7,354	5.2
Retail Trade	2,862	78,319	9,722	68,597	48.9
F.I.R.E.[4]	236	1,590	280	1,310	0.9
Services[5]	2,843	22,540	2,980	19,560	13.9%
Government	**	**	**	**	
Total	**8,131**	**176,447**	**36,032**	**140,415**	
McKinley					
Agriculture	**	**	**	**	
Mining	90	67,547	64,892	2,655	0.4%
Construction	1,461	58,282	11,500	46,782	7.3
Manufacturing	564	106,222	79,114	27,108	4.2
T.C.U.[3]	604	111,304	74,372	36,932	5.7
Wholesale Trade	1,189	106,567	78,603	27,964	4.3
Retail Trade	6,112	515,456	89,910	425,546	66.1
F.I.R.E.[4]	402	6,888	2,518	4,370	0.7
Services[5]	5,136	60,985	8,898	52,087	8.1
Government	56	27,763	7,963	19,800	3.1%
Total	**15,642**	**1,061,724**	**417,870**	**643,854**	
Mora					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	174	6,412	277	6,135	50.0%
Manufacturing	43	166	74	92	0.7
T.C.U.[3]	186	2,434	377	2,057	16.8
Wholesale Trade	190	2,600	2,061	539	4.4
Retail Trade	566	3,048	795	2,253	18.4
F.I.R.E.[4]	**	**	**	**	
Services[5]	388	1,335	203	1,132	9.2%
Government	**	**	**	**	
Total	**1,593**	**16,136**	**3,862**	**12,274**	
Otero					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	2,938	92,681	22,960	69,721	15.3%
Manufacturing	604	58,089	39,422	18,667	4.1
T.C.U.[3]	1,269	64,803	17,239	47,564	10.4
Wholesale Trade	699	21,905	13,262	8,643	1.9
Retail Trade	6,932	211,634	39,846	171,788	37.7
F.I.R.E.[4]	797	21,917	13,597	8,321	1.8
Services[5]	7,435	134,726	7,004	127,723	28.0%
Government	**	**	**	**	
Total	**20,813**	**610,422**	**154,809**	**455,614**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Quay					
Agriculture	**	**	**	**	
Mining	**	**	**	**	
Construction	705	15,641	1,326	14,315	14.0%
Manufacturing	147	9,444	8,958	486	0.5
T.C.U.[3]	571	12,994	1,995	10,999	10.8
Wholesale Trade	310	4,161	2,313	1,848	1.8
Retail Trade	2,397	59,306	7,347	51,959	51.0
F.I.R.E.[4]	190	1,051	0	1,051	1.0
Services[5]	2,553	22,251	1,916	20,335	20.0%
Government	**	**	**	**	
Total	**6,940**	**125,940**	**24,046**	**101,894**	
Rio Arriba					
Agriculture	**	**	**	**	
Mining	300	23,802	1,347	22,455	10.9%
Construction	1,652	44,367	6,252	38,115	18.6
Manufacturing	458	6,438	3,535	2,903	1.4
T.C.U.[3]	715	33,797	5,391	28,406	13.8
Wholesale Trade	496	7,827	5,067	2,760	1.3
Retail Trade	3,724	97,703	24,662	73,041	35.6
F.I.R.E.[4]	287	8,564	1,177	7,387	3.6
Services[5]	3,624	32,564	2,883	29,682	14.4%
Government	**	**	**	**	
Total	**11,347**	**256,236**	**50,785**	**205,451**	
Roosevelt					
Agriculture	84	2,119	1,294	825	0.7%
Mining	**	**	**	**	
Construction	852	14,193	2,558	11,635	10.2
Manufacturing	215	65,128	63,347	1,781	1.6
T.C.U.[3]	730	34,583	12,665	21,918	19.3
Wholesale Trade	425	24,541	21,886	2,655	2.3
Retail Trade	2,312	69,075	18,470	50,605	44.5
F.I.R.E.[4]	207	1,786	137	1,649	1.5
Services[5]	2,337	23,065	1,001	22,064	19.4%
Government	**	**	**	**	
Total	**7,229**	**235,061**	**121,362**	**113,699**	
Sandoval					
Agriculture	146	1,214	437	777	0.3%
Mining	106	4,197	2,756	1,441	0.5
Construction	3,475	80,398	23,588	56,810	19.9
Manufacturing	783	36,476	27,050	9,426	3.3
T.C.U.[3]	1,003	58,808	2,920	55,888	19.5
Wholesale Trade	761	11,184	8,711	2,473	0.9
Retail Trade	4,707	118,476	25,238	93,238	32.6
F.I.R.E.[4]	599	33,344	3,927	29,417	10.3
Services[5]	6,469	47,914	11,692	36,222	12.7
Government	29	276	92	184	0.1%
Total	**18,078**	**392,285**	**106,412**	**285,874**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
San Juan					
Agriculture	236	2,669	611	2,058	0.2%
Mining	1,483	436,452	23,103	413,349	30.2
Construction	3,810	134,556	31,778	102,778	7.5
Manufacturing	1,087	63,740	18,580	45,160	3.3
T.C.U.[3]	1,556	115,052	39,183	75,869	5.5
Wholesale Trade	2,132	244,358	154,941	89,417	6.5
Retail Trade	9,942	488,742	87,904	400,838	29.3
F.I.R.E.[4]	952	21,550	3,808	17,742	1.3
Services[5]	13,453	291,032	108,891	182,141	13.3%
Government	**	**	**	**	
Total	**34,712**	**1,845,535**	**477,655**	**1,367,880**	
San Miguel					
Agriculture	103	13,620	8,469	5,151	22.6%
Mining	**	**	**	**	
Construction	1,298	48,184	11,913	36,270	20.4
Manufacturing	302	40,286	30,649	9,637	5.4
T.C.U.[3]	649	29,786	6,451	23,335	13.1
Wholesale Trade	522	13,617	8,863	4,754	2.7
Retail Trade	3,097	85,339	12,979	72,360	40.7
F.I.R.E.[4]	304	6,269	2,966	3,303	1.9
Services[5]	3,356	26,428	3,596	22,833	12.8%
Government	**	**	**	**	
Total	**9,661**	**265,044**	**87,245**	**177,799**	
Santa Fe					
Agriculture	618	12,690	1,384	11,306	0.7%
Mining	**	**	**	**	
Construction	9,188	264,689	77,509	187,180	12.2
Manufacturing	3,031	144,586	113,153	31,433	2.1
T.C.U.[3]	1,411	169,373	40,361	129,012	8.4
Wholesale Trade	2,473	142,568	110,967	31,601	2.1
Retail Trade	16,507	825,278	177,992	647,286	42.3
F.I.R.E.[4]	2,462	90,710	18,677	72,033	4.7
Services[5]	25,795	499,529	79,902	419,626	27.4%
Government	**	**	**	**	
Total	**61,583**	**2,150,504**	**620,526**	**1,529,978**	
Sierra					
Agriculture	**	**	**	**	
Mining	30	194	1	193	0.3%
Construction	773	14,334	2,477	11,857	15.6
Manufacturing	103	587	196	391	0.5
T.C.U.[3]	445	11,712	2,599	9,113	12.0
Wholesale Trade	197	3,109	1,784	1,325	1.7
Retail Trade	2,127	41,898	4,698	37,200	49.1
F.I.R.E.[4]	266	1,903	607	1,296	1.7
Services[5]	2,514	13,016	1,306	11,709	15.4%
Government	**	**	**	**	
Total	**6,505**	**90,333**	**14,505**	**75,828**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Socorro					
Agriculture	34	215	85	130	0.1%
Mining	**	**	**	**	
Construction	858	30,697	7,996	22,701	23.3
Manufacturing	122	8,064	7,033	1,031	1.1
T.C.U.[3]	540	14,862	3,802	11,060	11.4
Wholesale Trade	304	3,873	1,918	1,955	2.0
Retail Trade	2,359	46,433	8,469	37,964	39.0
F.I.R.E.[4]	173	1,113	283	830	0.9
Services[5]	2,166	21,459	2,019	19,440	20.0%
Government	**	**	**	**	
Total	**6,584**	**129,690**	**32,271**	**97,419**	
Taos					
Agriculture	158	1,027	527	500	0.2%
Mining	**	**	**	**	
Construction	2,327	42,922	10,840	32,082	11.6
Manufacturing	858	14,205	10,547	3,658	1.3
T.C.U.[3]	890	33,401	2,558	30,843	11.2
Wholesale Trade	659	10,363	8,872	1,491	0.5
Retail Trade	6,121	159,551	30,393	129,158	46.9
F.I.R.E.[4]	579	9,753	2,053	7,700	2.8
Services[5]	6,024	70,786	6,575	64,211	23.3%
Government	**	**	**	**	
Total	**17,658**	**347,848**	**72,366**	**275,482**	
Torrance					
Agriculture	**	**	**	**	
Mining	28	5,346	168	5,178	8.0%
Construction	831	18,241	2,921	15,320	23.7
Manufacturing	219	1,843	981	862	1.3
T.C.U.[3]	809	12,500	1,812	10,688	16.5
Wholesale Trade	230	1,684	336	1,348	2.1
Retail Trade	1,313	28,423	3,285	25,138	38.9
F.I.R.E.[4]	108	421	29	392	0.6
Services[5]	1,585	6,502	1,102	5,400	8.4%
Government	**	**	**	**	
Total	**5,193**	**77,132**	**12,540**	**64,592**	
Union					
Agriculture	61	1,411	493	918	1.6%
Mining	44	1,906	1,411	495	0.9
Construction	245	9,781	1,404	8,377	14.8
Manufacturing	191	3,120	1,845	1,275	2.3
T.C.U.[3]	530	24,435	1,253	23,182	41.0
Wholesale Trade	157	1,670	839	831	1.5
Retail Trade	1,141	18,784	3,869	14,915	26.4
F.I.R.E.[4]	90	381	34	347	0.6
Services[5]	1,166	6,553	530	6,023	10.6
Government	30	250	26	224	0.4%
Total	**3,655**	**68,292**	**11,704**	**56,588**	

TABLE 10 (Continued)

County/Industry	Number Returns	Gross Receipts (1)	Deductions	Taxable Gross Receipts Amount	Taxable Gross Receipts Percent of County Total
Valencia					
Agriculture	144	794	448	346	0.1%
Mining	**	**	**	**	
Construction	2,987	53,222	13,207	40,015	16.1
Manufacturing	643	17,299	13,397	3,902	1.6
T.C.U.[3]	842	38,720	4,635	34,085	13.7
Wholesale Trade	860	17,782	12,589	5,193	2.1
Retail Trade	4,677	135,641	21,007	114,634	46.2
F.I.R.E.[4]	675	8,624	1,512	7,112	2.9
Services[5]	5,925	48,330	5,695	42,635	17.2%
Government	**	**	**	**	
Total	**16,788**	**321,010**	**72,634**	**248,376**	
Out-of-State and R & D Services					
Agriculture	57	1,772	1,276	496	0.1%
Mining	501	44,983	15,721	29,262	4.1
Construction	801	28,027	14,989	13,038	1.8
Manufacturing	1,776	137,261	101,629	35,632	5.0
T.C.U.[3]	629	2,142,984	2,077,624	65,360	9.2
Wholesale Trade	6,074	2,006,528	1,839,552	166,976	23.5
Retail Trade	7,597	552,339	382,596	169,743	23.8
F.I.R.E.[4]	660	20,215	5,629	14,586	2.0
Services[5]	7,964	292,863	73,333	219,531	30.4%
Government	**	**	**	**	
Total	**26,152**	**5,237,990**	**4,517,169**	**720,821**	
State Total					
Agriculture	4,636	146,447	83,689	62,758	0.3%
Mining	8,392	985,919	222,445	763,474	4.0
Construction	81,477	2,790,346	849,944	1,940,402	10.2
Manufacturing	27,631	2,286,927	1,760,555	526,371	2.8
T.C.U.[3]	29,299	4,838,883	2,994,634	1,844,249	9.7
Wholesale Trade	42,680	5,631,470	4,576,826	1,054,644	5.6
Retail Trade	197,534	9,133,145	2,168,575	6,964,570	36.7
F.I.R.E.[4]	23,379	739,168	279,252	459,916	2.4
Services[5]	282,440	6,440,148	1,208,063	5,232,085	27.5
Government	804	179,239	28,980	150,259	0.8
Total	**698,272**	**33,171,692**	**14,172,963**	**18,998,728**	**100.0%**

Footnotes:
** Insufficient number of taxpayers in this category. The information has been suppressed to assure confidentiality.

(1) "Gross Receipts" reportedly for gross receipts tax purposes do not include all receipts of all firms. To determine the type of receipts that are not included, see the statutory definition of gross receipts (Section 7-9-3 (F) NMSA) and the exemptions from the gross receipts tax base (Sections 7-9-12 through 7-9-42 NMSA 1978)

(2) To determine the deductions allowed from gross receipts, see Section 7-9-45 through 7-9-78 NMSA 1978.

(3) T.C.U. is Transportation, Communications and Utilities.

(4) F.I.R.E. is Finance, Insurance and Real Estate.

(5) The "Government" category includes businesses with unclassified industrial types.

TABLE 11: DISTRIBUTION OF MOTOR VEHICLE FEES TO COUNTIES AND MUNICIPALITIES[1]

78th Fiscal Year (1989-90)

County/Municipality	M.V. Fees to General Fund[2]	Municipal Street Fund	Local Fee Agents[3]	County Road Fund[4]	Total Distributions
Bernalillo	$ 796,498.73			$ 1,672,172.32	$ 2,468,671.05
Albuquerque	428,777.49	$ 809,814.16			1,238,591.65
Los Ranchos	4,442.63	8,390.68			12,833.31
Tijeras	274.72	522.64	$ 67,143.50		67,940.86
County Total	**1,229,993.57**	**818,727.48**	**67,143.50**	**1,672,172.32**	**3,788,036.87**
Catron	10,342.34			189,403.80	199,746.14
Reserve	401.96	7,157.81			7,559.77
County Total	**10,744.30**	**7,157.81**		**189,403.80**	**207,305.91**
Chaves	102,306.52			479,311.78	581,618.30
Dexter	531.56	1,231.90	2,189.50		3,952.96
Hagerman	458.23	1,061.85	3,310.50		4,830.58
Lake Arthur	119.30	276.36			395.66
Roswell	40,200.21	93,123.76			133,323.97
County Total	**143,615.82**	**95,693.87**	**5,500.00**	**479,311.78**	**724,121.47**
Cibola	42,045.03			185,005.46	227,050.49
Grants	10,767.48	30,522.13			41,289.61
Milan	2,152.09	6,100.30			8,252.39
County Total	**54,964.60**	**36,622.43**		**185,005.46**	**276,592.49**
Colfax	30,390.86			169,545.67	199,936.53
Angel Fire	2,575.65	8,892.73			11,468.38
Cimarron	392.86	1,356.69	5,866.25		7,615.80
Eagle Nest	268.36	926.45			1,194.81
Maxwell	2,592.73	299.05			2,891.78
Raton	4,083.48	14,098.04			18,181.52
Springer	459.71	1,586.88			2,046.59
County Total	**40,763.65**	**27,159.84**	**5,866.25**	**169,545.67**	**243,335.41**
Curry	76,415.54			395,746.74	472,162.28
Clovis	32,002.73	70,659.23			102,661.96
Grady	65.98	130.59			196.57
Melrose	528.34	1,046.27	943.50		2,518.11
Texico	610.41	1,209.84			1,820.25
County Total	**109,623.00**	**73,045.93**	**943.50**	**395,746.74**	**579,359.17**
De Baca	6,633.94			181,404.71	188,038.65
Fort Sumner	1,211.75	5,227.19	8,638.75		15,077.69
County Total	**7,845.69**	**5,227.19**	**8,638.75**	**181,404.71**	**203,116.34**
Dona Ana	243,745.95		162,842.75	628,653.62	1,035,242.32
Hatch	856.16	2,101.42	22,125.50		25,083.08
La Mesilla	3,298.40	8,097.75	42,639.00		54,035.15
Las Cruces	82,015.49	201,361.85			283,377.34
Sunland Park	4,620.31	11,343.19			15,963.50
County Total	**334,536.31**	**222,904.21**	**227,607.25**	**628,653.62**	**1,413,701.39**
Eddy	120,205.17			418,465.41	538,670.58
Artesia	7,325.71	29,934.76			37,260.47
Carlsbad	15,438.71	63,088.99			78,527.70
Hope					
Loving			14,779.50		14,779.50
County Total	**$ 142,969.59**	**$ 93,023.75**	**$ 14,779.50**	**$ 418,465.41**	**$ 669,238.25**

TABLE 11 (Continued)

County/Municipality	M.V. Fees to General Fund[2]	Municipal Street Fund	Local Fee Agents[3]	County Road Fund[4]	Total Distributions
Grant	$ 72,981.93			$ 222,914.83	$ 295,896.76
Bayard	1,068.01	$ 6,169.83	$ 23,665.50		30,903.34
Central	480.06	2,775.04			3,255.10
Hurley	521.77	3,013.33			3,535.10
Silver City	7,435.37	42,997.31			50,432.68
County Total	**82,487.14**	**54,955.51**	**23,665.50**	**222,914.83**	**384,022.98**
Guadalupe	9,294.85			134,154.61	143,449.46
Santa Rosa	1,858.64	6,078.26			7,936.90
Vaughn	519.59	1,699.24			2,218.83
County Total	**11,673.08**	**7,777.50**		**134,154.61**	**153,605.19**
Harding	3,489.14			110,884.04	114,373.18
Mosquero	30.29	743.95			774.24
Roy	67.03	1,645.32			1,712.35
County Total	**3,586.46**	**2,389.27**		**110,884.04**	**116,859.77**
Hidalgo	14,898.41			110,892.80	125,791.21
Lordsburg	1,893.51	11,007.95			12,901.46
Virden	34.69	202.53			237.22
County Total	**16,826.61**	**11,210.48**		**110,892.80**	**138,929.89**
Lea	154,332.55			491,844.42	646,176.97
Eunice	1,134.93	4,906.62	14,131.25		20,172.80
Hobbs	21,131.33	91,355.60	145,298.50		257,785.43
Jal	1,444.52	6,245.99	7,626.25		15,316.76
Lovington	4,071.05	17,600.97	58,418.40		80,090.42
Tatum	334.81	1,447.65	5,783.00		7,565.46
County Total	**182,449.19**	**121,556.83**	**231,257.40**	**491,844.42**	**1,027,107.84**
Lincoln	33,054.52			312,210.81	345,265.33
Capitan	1,927.56	1,028.11	2,732.25		5,687.92
Carrizozo	336.20	816.06	5,267.00		6,419.26
Corona	68.19	[illegible]	558.75		792.52
Ruidoso	11,109.78	[illegible]			38,080.32
Ruidoso Downs	1,136.32	2,757.96			3,894.28
County Total	**47,632.57**	**31,738.25**	**8,558.00**	**312,210.81**	**400,139.63**
Los Alamos				93,469.28	93,469.28
Los Alamos	60,379.18	40,252.77			100,631.95
County Total	**60,379.18**	**40,252.77**		**93,469.28**	**194,101.23**
Luna	40,978.27			407,922.03	448,900.30
Columbus	427.79	1,336.36			1,764.15
Deming	10,681.29	33,368.33	84,227.25		128,276.87
County Total	**52,087.35**	**34,704.69**	**84,227.25**	**407,922.03**	**578,941.32**
McKinley	96,723.51			240,857.43	337,580.94
Gallup	18,981.00	77,088.60			96,069.60
County Total	**115,704.51**	**77,088.60**		**240,857.43**	**433,650.54**
Mora	11,695.47			71,765.97	83,461.44
Wagon Mound	315.71	8,001.68	2,918.00		11,235.39
County Total	**12,011.18**	**8,001.68**	**2,918.00**	**71,765.97**	**94,696.83**
Otero	83,467.19			442,465.54	525,932.73
Alamogordo	29,689.57	69,620.18			99,309.75
Cloudcroft	1,817.56	4,261.58	7,596.75		13,675.89
Tularosa	1,625.07	3,810.77	10,845.25		16,281.09
County Total	**$ 116,5[illegible]9**	**$ 77,692.53**	**$ 18,442.00**	**$ 442,465.54**	**$ 655,199.46**

TABLE 11 (Continued)

County/Municipality	M.V. Fees to General Fund[2]	Municipal Street Fund	Local Fee Agents[3]	County Road Fund[4]	Total Distributions
Quay	$ 27,944.53			$ 250,405.17	$ 278,349.70
House	56.41	$ 161.03			217.44
Logan	1,326.26	3,788.19	$ 5,699.75		10,814.20
San Jon	109.62	313.12			422.74
Tucumcari	7,009.58	20,021.48			27,031.06
County Total	**36,446.40**	**24,283.82**	**5,699.75**	**250,405.17**	**316,835.14**
Rio Arriba	93,179.70			331,939.18	425,118.88
Chama	786.06	9,637.16	11,800.25		22,223.47
Espanola	5,600.60	58,324.61			63,925.21
County Total	**99,566.36**	**67,961.77**	**11,800.25**	**331,939.18**	**511,267.56**
Roosevelt	35,737.77			300,785.29	336,523.06
Causey	40.52	122.12			162.64
Dora	91.13	277.93			369.06
Elida	153.47	468.34			621.81
Floyd	72.02	219.69			291.71
Portales	9,629.03	29,376.89			39,005.92
County Total	**45,723.94**	**30,464.97**		**300,785.29**	**376,974.20**
Sandoval	99,057.94			457,007.46	556,065.40
Bernalillo	2,654.31	5,978.50			8,632.81
Corrales	5,893.45	13,008.65			18,902.10
Cuba	286.69	645.78	10,496.65		11,429.12
Jemez Springs	153.35	345.25			498.60
Rio Rancho	33,272.33	74,936.49	172,268.50		280,477.32
San Ysidro	80.41	181.15			261.56
County Total	**141,398.48**	**95,095.82**	**182,765.15**	**457,007.46**	**876,266.91**
San Juan	216,584.43			422,043.85	638,628.28
Aztec	2,079.28	11,599.92			13,679.20
Bloomfield	2,120.12	11,826.83	85,559.25		99,506.20
Farmington	25,174.55	140,439.06			165,613.61
County Total	**245,958.38**	**163,865.81**	**85,559.25**	**422,043.85**	**917,427.29**
San Miguel	45,918.63			157,353.29	203,271.92
Las Vegas	11,865.84	36,659.52			48,525.36
Pecos	759.45	2,347.20	9,898.75		13,005.40
County Total	**58,543.92**	**39,006.72**	**9,898.75**	**157,353.29**	**264,802.68**
Santa Fe	177,775.43			421,279.79	599,055.22
Santa Fe	73,702.27	165,934.62			239,636.89
County Total	**251,477.70**	**165,934.62**		**421,279.79**	**838,692.11**
Sierra	27,978.36			154,897.81	182,876.17
T. or C.	8,174.30	22,867.71			31,042.01
Williamsburg	572.52	1,602.11			2,174.63
County Total	**36,725.18**	**24,469.82**		**154,897.81**	**216,092.81**
Socorro	26,462.52			291,660.70	318,123.22
Magdalena	410.20	1,130.06			1,540.26
Socorro	8,030.03	22,125.46			30,155.49
County Total	**34,902.75**	**23,255.52**		**291,660.70**	**349,818.97**
Taos	55,032.70			148,300.07	203,332.77
Questa	709.26	2,764.00	2,816.25		6,289.51
Red River	3,519.49	13,715.47			17,234.96
Taos	7,120.61	27,748.20			34,868.81
County Total	**$ 66,382.06**	**$ 44,227.67**	**$ 2,816.25**	**$ 148,300.07**	**$ 261,726.05**

TABLE 11 (Continued)

County/Municipality	M.V. Fees to General Fund[2]	Municipal Street Fund	Local Fee Agents[3]	County Road Fund[4]	Total Distributions
Torrance	$ 24,371.46			$ 203,811.94	$ 228,183.40
Encino	53.88	$ 323.81			377.69
Estancia	662.39	3,983.02	$ 10,655.00		15,300.41
Moriarty	1,670.30	10,044.42			11,714.72
Mountainair	662.33	3,569.16	5,182.00		9,413.49
Willard	64.98	391.21			456.19
County Total	**27,485.34**	**18,311.62**	**15,837.00**	**203,811.94**	**265,445.90**
Union	13,042.64			230,989.83	244,032.47
Clayton	1,852.72	9,354.48			11,207.20
Des Moines	76.24	384.89			461.13
Folsom	32.63	164.82			197.45
Grenville	21.07	106.22			127.29
County Total	**15,025.30**	**10,010.41**		**230,989.83**	**256,025.54**
Valencia	97,832.72			371,982.71	469,815.43
Belen	7,858.79	30,053.84			37,912.63
Bosque Farms	5,345.61	20,442.48			25,788.09
Los Lunas	7,441.04	28,441.19			35,882.23
County Total	**118,478.16**	**78,937.51**		**371,982.71**	**569,398.38**
County Gov't Total	**$ 2,890,418.75**		**$ 162,842.75**	**$ 10,701,548.36**	**$ 13,754,809.86**
Munic. Gov't Total	**$ 1,064,188.41**	**$ 2,632,756.70**	**$ 851,080.55**		**$ 4,548,025.66**
Private Fee Agents			**$ 15,649.75**		**$ 15,649.75**
State Total	**$ 3,954,607.16**	**$ 2,632,756.70**	**$ 1,029,573.05**	**$ 10,701,548.36**	**$ 18,318,485.27**

Notes:

(1) The figures in this table show calculated distributions to counties and municipalities July, 1989 through June, 1990. Warrant amounts may vary slightly from the amounts shown due to minor adjustments by the Department of Finance and Administration. The figures reflect collections in the preceding month.

(2) General fund and municipal street fund amounts include motor vehicle fees distributed under Section 66-6-23 NMSA 1978.

(3) Administrative fees are paid for certain transactions administered by non-state employees.

(4) County road fund amounts shown include distributions of vehicle transaction fees (Section 66-6-20 NMSA 1978) and other motor vehicle fees (Section 66-6-23 NMSA 1978).

(5) The amount shown for the Eddy County general fund distribution includes a portion dedicated to the Eddy County road fund. This amount ($1,666.86) is included in the general fund figures in this table but is earmarked for the county road fund.

TABLE 12: DISTRIBUTION OF LOCAL AND SHARED TAX REVENUES TO COUNTIES AND MUNICIPALITIES
78th Fiscal Year (1989-90) Totals

County/ Municipality	Gross Receipts[1]	Gasoline[2]	Cigarette Tax		Small Counties & Small Cities Assistance[3]	County Equalization Distribution[4]	Total Distributions
			Cigarette Fund	Recreation Fund			
Bernalillo	21,125,373.25	62,945.19	8,741.95	4,370.97	N/A	0.00	21,201,431.36
Albuquerque	144,073,210.09	6,194,096.62	670,821.91	335,410.89	N/A		151,273,539.51
Los Ranchos	538,054.26	6,937.94	2,326.23	1,163.11	30,000.00		578,481.54
Tijeras	186,311.24	24,844.34	1,498.30	749.16	15,000.00		228,403.04
County Total	**165,922,948.84**	**6,288,824.09**	**683,388.39**	**341,694.13**	**45,000.00**	**0.00**	**173,281,855.45**
Catron	29,777.32	14,158.53	1,264.95	632.48	150,000.00	9,916.15	205,749.43
Reserve	99,243.80	15,814.57	1,331.48	665.75	30,000.00		147,055.60
County Total	**129,021.12**	**29,973.10**	**2,596.43**	**1,298.23**	**180,000.00**	**9,916.15**	**352,805.03**
Chaves	2,045,384.32	22,664.52	521.56	260.79	N/A	224,002.55	2,292,833.74
Dexter	159,528.56	10,646.76	2,522.27	1,261.16	30,000.00		203,958.75
Hagerman	97,798.27	17,291.16	2,822.55	1,411.30	30,000.00		149,323.28
Lake Arthur	13,136.41	4,592.88	258.55	129.27	30,000.00		48,117.11
Roswell	11,604,363.64	543,026.92	102,236.38	51,118.17	N/A		12,300,745.11
County Total	**13,920,211.20**	**598,222.24**	**108,361.31**	**54,180.69**	**90,000.00**	**224,002.55**	**14,994,977.99**
Cibola	476,868.89	39,408.90	1,269.77	634.88	135,318.00	156,772.17	810,272.61
Grants	1,996,240.33	229,998.15	17,639.89	8,819.92	30,000.00		2,282,698.29
Milan	478,815.88	77,462.88	8,239.51	4,119.76	30,000.00		598,638.03
County Total	**2,951,925.10**	**346,869.93**	**27,149.17**	**13,574.56**	**195,318.00**	**156,772.17**	**3,691,608.93**
Colfax	436,819.31	9,879.08	8.66	4.33	0.00	24,616.93	471,328.31
Angel Fire	557,905.60	14,466.92	1,887.27	943.63	15,000.00		590,203.42
Cimarron	168,240.62	18,957.77	1,810.37	905.19	30,000.00		219,913.95
Eagle Nest	96,474.93	320,208.15	616.35	308.17	15,000.00		432,607.60
Maxwell	12,495.07	7,183.66	1,038.73	519.37	30,000.00		51,236.83
Raton	2,392,021.84	255,768.01	17,167.79	8,583.90	30,000.00		2,703,541.54
Springer	177,855.35	27,622.66	1,973.23	986.61	30,000.00		238,437.85
County Total	**3,841,812.72**	**654,086.25**	**24,502.40**	**12,251.20**	**150,000.00**	**24,616.93**	**4,707,269.50**
Curry	879,266.49	14,310.08	1,473.33	736.66	N/A	183,661.50	1,079,448.06
Clovis	7,986,400.67	499,104.42	64,819.32	32,409.66	N/A		8,582,734.07
Grady	5,423.45	5,224.83	0.00	0.00	17,771.00		28,419.28
Melrose	51,188.44	9,458.59	1,217.03	608.54	30,000.00		92,472.60
Texico	64,003.67	28,310.31	2,536.22	1,268.11	30,000.00		126,118.31
County Total	**8,986,282.72**	**556,408.23**	**70,045.90**	**35,022.97**	**77,771.00**	**183,661.50**	**9,909,192.32**
De Baca	21,248.02	4,580.87	10.66	5.33	150,000.00	16,778.49	192,623.37
Fort Sumner	262,458.81	30,807.16	4,173.55	2,086.78	30,000.00		329,526.30
County Total	**283,706.83**	**35,388.03**	**4,184.21**	**2,092.11**	**180,000.00**	**16,778.49**	**522,149.67**

TABLE 12 (Continued)

County/ Municipality	Gross Receipts[1]	Gasoline[2]	Cigarette Tax		Small Counties & Small Cities Assistance[3]	County Equalization Distribution[4]	Total Distributions
			Cigarette Fund	Recreation Fund			
Dona Ana	4,933,434.59	100,782.31	15,016.52	7,508.26	N/A	551,156.42	5,607,898.10
Hatch	282,322.55	49,373.89	6,360.53	3,180.25	30,000.00		371,237.22
La Mesilla	287,467.64	23,947.88	2,062.45	1,031.22	30,000.00		344,509.19
Las Cruces	18,965,066.25	1,304,540.25	123,493.90	61,746.98	N/A		20,454,847.38
Sunland Park	395,229.75	9,308.57	5,185.71	2,592.86	30,000.00		442,316.89
County Total	**24,863,520.78**	**1,487,952.90**	**152,119.11**	**76,059.57**	**90,000.00**	**551,156.42**	**27,220,808.78**
Eddy	759,564.23	18,284.05	721.78	360.89	N/A	18,490.63	797,421.58
Artesia	3,214,820.07	271,692.20	28,423.83	14,211.91	N/A		3,529,148.01
Carlsbad	7,307,580.72	363,820.41	64,459.82	32,229.90	N/A		7,768,090.85
Hope	6,995.54	6,307.57	324.89	162.43	15,000.00		28,790.43
Loving	118,716.07	14,706.73	2,165.26	1,082.64	30,000.00		166,670.70
County Total	**11,407,676.63**	**674,810.96**	**96,095.58**	**48,047.77**	**45,000.00**	**18,490.63**	**12,290,121.57**
Grant	1,082,951.91	23,318.85	3,343.27	1,671.63	0.00	60,934.22	1,172,219.88
Bayard	390,409.36	80,081.85	4,145.45	2,072.72	30,000.00		506,709.38
Central	47,351.75	4,170.00	1,000.00	499.99	30,000.00		83,021.74
Hurley	70,898.00	6,378.88	658.80	329.39	30,000.00		108,265.07
Silver City	3,847,256.96	154,753.57	33,768.86	16,884.43	N/A		4,052,663.82
County Total	**5,438,867.98**	**268,703.15**	**42,916.38**	**21,458.16**	**90,000.00**	**60,934.22**	**5,922,879.89**
Guadalupe	**98,118.60**	**10,542.98**	**683.45**	**341.72**	**150,000.00**	**0.00**	**259,686.75**
Santa Rosa	699,024.89	204,903.43	8,002.05	4,001.04	15,000.00		930,931.41
Vaughn	99,543.36	60,039.26	1,922.38	961.19	30,000.00		192,466.19
County Total	**896,686.85**	**275,485.67**	**10,607.88**	**5,303.95**	**195,000.00**	**0.00**	**1,383,084.35**
Harding	9,323.46	1,672.01	5.64	2.82	150,000.00	6,719.84	167,723.77
Mosquero[5]	8,566.19	5,118.09	84.19	42.09	24,743.97		38,554.53
Roy	50,365.42	6,739.94	760.32	380.18	25,915.80		84,161.66
County Total	**68,255.07**	**13,530.04**	**850.15**	**425.09**	**200,659.77**	**6,719.84**	**290,439.96**
Hidalgo	0.00	14,940.88	3,771.02	1,885.53	75,000.00	N/A	95,597.43
Lordsburg	593,743.77	142,698.98	7,082.63	3,541.30	30,000.00		777,066.68
Virden	5,921.37	4,674.83	0.00	0.00	30,000.00		40,596.20
County Total	**599,665.14**	**162,314.69**	**10,853.65**	**5,426.83**	**135,000.00**		**913,260.31**
	0.00	0.00	0.00	0.00			
Lea	1,871,055.04	14,511.03	437.34	218.65	N/A	0.00	1,886,222.06
Eunice	645,597.39	35,195.25	6,028.05	3,014.02	30,000.00		719,834.71
Hobbs	11,486,276.59	545,769.15	85,281.43	42,640.70	N/A		12,159,967.87
Jal	425,284.76	23,670.23	4,800.74	2,400.38	30,000.00		486,156.11
Lovington	1,874,278.66	123,751.35	23,646.93	11,823.47	N/A		2,033,500.41
Tatum	222,677.48	10,975.37	2,629.50	1,314.76	15,809.57		253,406.68
County Total	**16,525,169.92**	**753,872.38**	**122,823.99**	**61,411.98**	**75,809.57**	**0.00**	**17,539,087.84**

TABLE 12 (Continued)

County/ Municipality	Gross Receipts[1]	Gasoline[2]	Cigarette Tax		Small Counties & Small Cities Assistance[3]	County Equalization Distribution[4]	Total Distributions
			Cigarette Fund	Recreation Fund			
Lincoln	0.00	13,473.60	1,630.98	815.50	0.00	N/A	15,920.08
Capitan	110,377.01	15,938.99	1,951.70	975.86	30,000.00		159,243.56
Carrizozo	149,092.41	41,075.40	3,340.46	1,670.23	30,000.00		225,178.50
Corona	35,646.73	7,818.10	733.56	366.77	30,000.00		74,565.16
Ruidoso	4,015,398.95	134,621.58	25,104.30	12,552.15	15,000.00		4,202,676.98
Ruidoso Downs	400,716.19	19,844.03	3,081.61	1,540.81	15,000.00		440,182.64
County Total	**4,711,231.29**	**232,771.70**	**35,842.61**	**17,921.32**	**120,000.00**	**0.00**	**5,117,766.92**
Los Alamos	0.00	76,220.38	16,067.68	8,033.87	N/A	0.00	100,321.93
Los Alamos	7,305,965.18	133,196.09	0.00	0.00	N/A		7,439,161.27
County Total	**7,305,965.18**	**209,416.47**	**16,067.68**	**8,033.87**	**0.00**	**0.00**	**7,539,483.20**
Luna	405,497.50	22,878.12	124.53	62.26	75,000.00	96,661.40	600,223.81
Columbus	42,077.17	6,950.84	108.90	54.46	30,000.00		79,191.37
Deming	2,389,470.43	310,830.69	32,836.64	16,418.30	N/A		2,749,556.06
County Total	**2,837,045.10**	**340,659.65**	**33,070.07**	**16,535.02**	**105,000.00**	**96,661.40**	**3,428,971.24**
McKinley	**2,280,471.12**	**224,644.18**	**6,583.07**	**3,291.54**	N/A	**193,907.61**	**2,708,897.52**
Gallup	8,459,329.90	792,683.14	39,156.47	19,578.22	N/A		9,310,747.73
County Total	**10,739,801.02**	**1,017,327.32**	**45,739.54**	**22,869.76**	**0.00**	**193,907.61**	**12,019,645.25**
Mora	36,908.81	11,756.16	2,249.92	1,124.97	150,000.00	50,631.59	252,671.45
Wagon Mound	21,178.90	13,978.42	520.99	260.49	30,000.00		65,938.80
County Total	**58,087.71**	**25,734.58**	**2,770.91**	**1,385.46**	**180,000.00**	**50,631.59**	**318,610.25**
Otero	947,263.34	52,632.44	4,441.99	2,221.00	N/A	213,680.37	1,220,239.14
Alamogordo	6,855,136.22	377,424.29	47,100.94	23,550.46	N/A		7,303,211.91
Cloudcroft	303,953.92	18,323.33	2,089.76	1,044.88	15,000.00		340,411.89
Tularosa	240,321.11	27,425.55	5,321.86	2,660.92	30,000.00		305,729.44
County Total	**8,346,674.59**	**475,805.61**	**58,954.55**	**29,477.26**	**45,000.00**	**213,680.37**	**9,169,592.38**
Quay	487,010.79	5,094.37	1,026.55	513.27	78,824.00	49,961.91	622,430.89
House	28,125.29	8,090.14	58.11	29.06	15,000.00		51,302.60
Logan	141,427.28	14,470.07	2,445.51	1,222.75	30,000.00		189,565.61
San Jon	48,066.75	32,187.75	859.35	429.68	28,472.41		110,015.94
Tucumcari	2,123,092.94	17,036.39	24,907.99	12,454.02	30,000.00		2,207,491.34
County Total	**2,827,723.05**	**76,878.72**	**29,297.51**	**14,648.78**	**182,296.41**	**49,961.91**	**3,180,806.38**
Rio Arriba	520,575.04	68,669.70	5,483.51	2,741.75	75,000.00	231,207.55	903,677.55
Chama	274,857.24	60,550.14	3,149.66	1,574.81	23,860.07		363,991.92
Espanola[5]	2,951,122.90	353,047.14	12,648.95	6,324.47	15,000.00		3,338,143.46
County Total	**3,746,555.18**	**482,266.98**	**21,282.12**	**10,641.03**	**113,860.07**	**231,207.55**	**4,605,812.93**

TABLE 12 (Continued)

County/ Municipality	Gross Receipts[1]	Gasoline[2]	Cigarette Tax		Small Counties & Small Cities Assistance[3]	County Equalization Distribution[4]	Total Distributions
			Cigarette Fund	Recreation Fund			
Roosevelt	289,768.04	12,764.83	39.55	19.79	150,000	87,858.05	540,450.26
Causey	6,243.62	4,939.25	0.00	0.00	15,000		26,182.87
Dora	11,066.56	7,295.21	175.79	87.90	24,774		43,399.65
Elida	29,212.46	6,080.07	609.23	304.63	17,263		53,469.09
Floyd	4,752.31	22,575.87	0.00	0.00	21,242		48,570.37
Portales	2,280,907.87	161,610.61	22,401.23	11,200.61	N/A		2,476,120.32
County Total	**2,621,950.86**	**215,265.84**	**23,225.80**	**11,612.93**	**228,279**	**87,858.05**	**3,188,192.56**
Sandoval	378,174.76	63,483.31	1,119.19	559.59	N/A	528,105.10	971,441.95
Bernalillo	755,842.77	67,962.27	5,464.88	2,732.43	30,000		862,002.35
Corrales[5]	411,094.55	49,777.01	4,833.93	2,416.97	30,000		498,122.46
Cuba	210,150.40	68,895.72	2,932.27	1,466.14	15,000		298,444.53
Jemez Springs	38,810.41	8,076.93	665.60	332.81	15,000		62,885.75
Rio Rancho	5,146,875.27	230,589.00	30,439.72	15,219.86	N/A		5,423,123.85
San Ysidro	55,644.44	15,449.53	861.82	430.91	15,000		87,386.70
County Total	**6,996,592.60**	**504,233.77**	**46,317.41**	**23,158.71**	**105,000**	**528,105.10**	**8,203,407.59**
San Juan	4,038,983.22	254,720.75	8,745.72	4,372.85	N/A	N/A	4,306,822.54
Aztec	906,588.45	151,253.23	14,808.56	7,404.30	30,000		1,110,054.54
Bloomfield	750,628.28	133,152.25	13,849.16	6,924.57	30,000		934,554.26
Farmington	16,193,326.69	670,340.49	85,739.52	42,869.78	N/A		16,992,276.48
County Total	**21,889,526.64**	**1,209,466.72**	**123,142.96**	**61,571.50**	**60,000**		**23,343,707.82**
San Miguel	641,466.82	16,869.46	2,725.95	1,362.98	133,925	184,815.95	981,166.16
Las Vegas	3,143,861.11	4,190.19	36,595.29	18,297.63	N/A		3,202,944.22
Pecos	158,270.29	309,040.47	2,610.47	1,305.22	30,000		501,226.45
County Total	**3,943,598.22**	**330,100.12**	**41,931.71**	**20,965.83**	**163,925**		**4,500,520.88**
Santa Fe	5,872,190.46	86,777.45	7,316.51	3,658.27	N/A	0.00	5,969,942.69
Santa Fe	29,799,588.04	1,117,802.99	131,719.17	65,859.58	N/A		31,114,969.78
County Total	**35,671,778.50**	**1,204,580.44**	**139,035.68**	**69,517.85**	**N/A**	**0.00**	**37,084,912.47**
Sierra	280,167.68	12,933.32	2,056.55	1,028.27	100,000	53,576.64	449,762.46
T or C	1,184,145.02	93,798.89	20,105.37	10,052.67	30,000		1,338,101.95
Williamsburg	38,849.85	32,261.39	1,113.69	556.84	30,000		102,781.77
County Total	**1,503,162.55**	**138,993.60**	**23,275.61**	**11,637.78**	**160,000**	**53,576.64**	**1,890,646.18**
Socorro	76,816.81	9,009.84	1,917.31	958.66	100,000	N/A	188,702.62
Magdalena	114,779.47	14,775.05	920.58	460.28	30,000		160,935.38
Socorro	1,509,742.64	223,080.40	15,418.58	7,709.28	30,000		1,785,950.90
County Total	**1,701,338.92**	**246,865.29**	**18,256.47**	**9,128.22**	**160,000**	**N/A**	**2,135,588.90**

TABLE 12 (Continued)

County/ Municipality	Gross Receipts[1]	Gasoline[2]	Cigarette Tax		Small Counties & Small Cities Assistance[3]	County Equalization Distribution[4]	Total Distributions
			Cigarette Fund	Recreation Fund			
Taos	1,175,920.53	36,934.59	4,585.33	2,292.67	0	26,143.72	1,245,876.84
Questa	178,374.16	19,950.57	1,593.42	796.73	30,000		230,714.88
Red River	579,804.40	11,726.05	1,212.11	606.02	15,000		608,348.58
Taos	4,210,518.72	191,003.10	20,690.57	10,345.29	15,000		4,447,557.68
County Total	**6,144,617.81**	**259,614.31**	**28,081.43**	**14,040.71**	**60,000**	**26,143.72**	**6,532,497.98**
Torrance	139,511.07	30,945.85	1,184.71	592.35	100,000	71,038.92	343,272.90
Encino	6,419.03	10,229.27	340.04	170.01	30,000		47,158.35
Estancia	144,029.82	25,246.74	2,686.81	1,343.41	30,000		203,306.78
Moriarty	634,677.15	91,921.02	9,886.27	4,943.14	30,000		771,427.58
Mountainair	83,154.27	19,344.15	1,312.67	656.33	30,000		134,467.42
Willard	8,061.42	4,324.01	216.98	108.49	28,317		41,027.57
County Total	**1,015,852.76**	**182,011.04**	**15,627.48**	**7,813.73**	**248,317**	**71,038.92**	**1,540,660.60**
Union	130,421.36	11,805.59	197.49	98.74	100,000	0.00	242,523.18
Clayton	640,211.35	74,179.61	5,848.64	2,924.33	30,000		753,163.93
Des Moines	28,877.32	14,610.26	157.71	78.87	15,000		58,724.16
Folsom	6,204.10	4,266.28	0.00	0.00	15,000		25,470.38
Grenville	1,104.77	4,214.09	0.00	0.00	15,000		20,318.86
County Total	**806,818.90**	**109,075.83**	**6,203.84**	**3,101.94**	**175,000.00**	**0.00**	**1,100,200.51**
Valencia	641,527.18	9,992.12	3,175.86	1,587.96	150,000	315,862.99	1,122,146.11
Belen	2,238,909.81	148,336.70	15,934.33	7,967.16	30,000		2,441,148.00
Bosque Farms	396,793.64	125,765.11	2,150.48	1,075.23	30,000		555,784.46
Los Lunas	2,143,486.14	181,109.11	21,074.95	10,537.48	30,000		2,386,207.68
County Total	**5,420,716.77**	**465,203.04**	**42,335.62**	**21,167.83**	**240,000**	**315,862.99**	**6,505,286.25**
County Total	**52,111,859.96**	**1,373,605.34**	**107,942.30**	**53,971.23**	**2,023,067.00**	**3,356,500.70**	**59,026,946.53**
Municipal Total	**332,012,928.59**	**18,499,107.35**	**1,999,011.25**	**999,505.55**	**2,073,168.57**	**N/A**	**355,583,721.31**
State Total	**384,124,788.55**	**19,872,712.69**	**2,106,953.55**	**1,053,476.78**	**4,096,235.57**	**3,356,500.70**	**414,610,667.84**

Notes:

(1) "Gross Receipts" includes shared portion of state gross receipts tax, municipal gross receipts tax, special and supplemental gross receipts taxes, county gross receipts tax, county fire protection excise tax, and penalties and interest attributable to these taxes.

(2) One cent of the sixteen cents per gallon collected for special fuels tax is distributed to counties and municipalities. This amount ($2,464,698) is included in the gasoline figures in this table but is shown separately in the county and municipal amounts in Tables 2 and 3, which differ due to the one month lag in actual distribution.

(3) Small Counties Assistance (September, 1989) and Small Cities Assistance (normally scheduled for distribution in June) are distributed by statutory formula each year from portions of Compensating Tax revenues. Small Cities Assistance was distributed in February, 1990.

(4) County Gross Receipts Equalization is distributed from the TAA suspense fund to any county that has imposed a county gross receipts tax, the proceeds of which are less on a per capita basis than the statewide average. The regular distribution was made in September, 1989.

(5) Mosquero lies within both Harding and San Miguel Counties. Espanola lies within both Rio Arriba and Santa Fe counties. Corrales lies within both Sandoval and Bernalillo Counties.

TABLE 13: SUMMARY OF 1989 INDIVIDUAL INCOME TAX RETURNS BY ADJUSTED GROSS INCOME CATEGORIES[1]

Adjusted Gross Income Class		Liability Before Credits			Liability After Credits			Rebates			Net Liability After Credits and Rebates		
Over	But Not Over	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)
0	or less	424	28,750	67.81	424	28,750	67.81	63,739	14,544,220	228.18	67,728	(14,515,470)	(214.32)
0	5,000	8,666	152,830	17.64	8,634	151,971	17.60	48,335	9,346,007	193.36	99,169	(9,194,036)	(92.71)
5,000	10,000	51,109	2,191,642	42.88	50,875	2,176,455	42.78	48,399	6,623,642	136.85	95,178	(4,447,187)	(46.72)
10,000	15,000	57,543	6,557,813	113.96	57,362	6,520,184	113.67	22,887	2,783,599	121.63	79,667	3,736,586	46.90
15,000	20,000	53,359	11,390,045	213.46	53,207	11,334,598	213.03	3,173	174,536	55.02	63,603	11,160,063	175.47
20,000	25,000	43,359	15,446,981	356.26	43,237	15,364,545	355.36	12	8,810	734.17	49,070	15,355,735	312.94
25,000	30,000	36,487	18,656,064	511.31	36,387	18,555,838	509.96	7	4,848	692.57	39,562	18,550,990	468.91
30,000	40,000	57,261	43,309,655	756.36	57,092	43,038,026	753.84	33	18,357	556.27	60,652	43,019,669	709.29
40,000	50,000	37,382	42,278,731	1,130.99	37,294	42,010,529	1,126.47	20	9,374	468.70	39,213	42,001,155	1,071.10
50,000	75,000	41,630	74,504,202	1,789.68	41,565	74,068,566	1,781.99	25	15,685	627.40	42,836	74,052,881	1,728.75
75,000	100,000	11,255	33,755,912	2,999.19	11,225	33,482,402	2,982.84	11	10,731	975.55	11,512	33,471,671	2,907.55
100,000	200,000	7,416	39,489,168	5,324.86	7,394	39,214,083	5,303.50	6	5,559	926.50	7,688	39,208,524	5,099.96
200,000	and more	2,695	45,950,966	17,050.45	2,681	45,731,028	17,057.45	7	7,049	1,007.00	3,008	45,723,979	15,200.79
		408,586	333,712,758	816.75	407,377	331,676,975	814.18	186,653	33,552,416	179.76	658,885	298,124,559	452.47

REBATES AND CREDITS

Adjusted Gross Income Class		LICTR			LIFMR			Property Rebate			Child Care Credit			Solar Rebate			Total Rebates & Credits		
Over	But Not Over	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)	Returns	Amount ($1,000)	Average ($)
0	or less	50,851	4,765,262	93.71	62,810	7,374,368	117.41	18,078	2,402,838	132.92	7	1,750	250.00				63,739	14,544,218	228.18
0	5,000	40,875	3,582,331	87.64	47,631	5,022,287	105.44	4,184	653,836	156.27	333	87,710	263.39				48,335	9,346,004	193.36
5,000	10,000	11,897	515,712	43.35	46,334	5,192,660	112.07	3,869	623,519	161.16	864	288,512	333.93	8	3,234	404.25	48,399	6,623,637	136.85
10,000	15,000				22,507	2,461,614	109.37	785	129,329	164.85	717	189,472	264.26	3	1,935	645.00	22,887	2,782,522	121.58
15,000	20,000				3,134	156,173	49.84	78	13,042	168.28				6	4,036	672.67	3,173	174,536	55.02
20,000	25,000													9	8,478	942.00	12	8,810	734.17
25,000	30,000													7	4,848	692.57	7	4,848	692.57
30,000	40,000													33	18,357	556.27	33	18,357	556.27
40,000	50,000													19	9,298	489.37	20	9,374	468.70
50,000	75,000													24	15,275	636.46	25	15,685	627.40
75,000	100,000													11	10,731	975.55	11	10,731	975.55
100,000	200,000													6	5,559	926.50	6	5,559	926.50
200,000	and more													7	7,049	1,007.00	7	7,049	1,007.00
		103,623	8,863,305	85.53	182,415	20,207,101	110.78	26,993	3,822,563	141.61	1,921	567,444	295.39	133	88,800	667.67	186,653	33,551,329	179.75

Note: (1) Data for 1989 tax returns filed and processed through 9/1/90. This is approximately 97% of the tax year total returns.

TABLE 14: NET RECEIPTS FROM MINERAL PRODUCTION
Totals for the 77th and 78th Fiscal Years

78TH FISCAL YEAR (1989-90)

Receipts	Oil and Gas	Coal	Uranium	Copper	Potash	Other	Total
Oil & Gas Emergency School Tax	$77,560,246						$77,560,246
Resources Excise Tax		$3,778,396	$211,588	$4,750,462	$266,899	$754,853	9,762,197
Oil & Gas Severance Tax	164,151,618						164,151,618
Severance Tax		27,617,022	642,548	561,141	763,929	61,046	29,645,687
Oil & Gas Conservation Tax	4,570,786	808,885	(4,480)				5,375,191
Natural Gas Processors Tax	3,906,851						3,906,851
Oil & Gas Ad Valorem Production Tax	26,263,466						26,263,466
Oil & Gas Prod. Equip. Ad Valorem Tax	4,675,860						4,675,860
Oil & Gas State Royalty	101,982,177						101,982,177
Oil & Gas Protested Payments Fund	403,932						403,932
	$383,514,935	**$32,204,303**	**$849,656**	**$5,311,603**	**$1,030,828**	**$815,900**	**$423,727,224**

77TH FISCAL YEAR (1988-89)

Receipts	Oil and Gas	Coal	Uranium	Copper	Potash	Other	Total
Oil & Gas Emergency School Tax	$66,925,352						$66,925,352
Resources Excise Tax		$3,182,041	$452,920	$5,462,246	$244,078	$723,281	10,064,565
Oil & Gas Severance Tax	141,490,038						141,490,038
Severance Tax		24,754,195	1,190,137	651,944	787,517	50,467	27,434,259
Oil & Gas Conservation Tax	4,015,062	836,989	58,588				4,910,639
Natural Gas Processors Tax	4,131,090						4,131,090
Oil & Gas Ad Valorem Production Tax	21,302,687						21,302,687
Oil & Gas Prod. Equip. Ad Valorem Tax	4,833,777						4,833,777
Oil & Gas State Royalty	91,903,716						91,903,716
Oil & Gas Protested Payments Fund	1,563,668						1,563,668
	$336,165,389	**$28,773,224**	**$1,701,644**	**$6,114,189**	**$1,031,595**	**$773,748**	**$374,559,790**

Note: detail may not add to totals due to rounding to whole dollars.

TABLE 15: 1989 FINAL NET TAXABLE VALUES FOR PROPERTY TAX PURPOSES
Valuations for Taxes Levied in the 78th Fiscal Year (1989-90) by Location and Type of Property

County/Municipality	NON-OIL and GAS PROPERTIES(2)									Oil and Gas Ad Valorem (3,4)		All Properties Total Net Taxable Value
	Locally Assessed		Centrally Assessed		Total Locally Assessed	Total Centrally Assessed	Net Taxable Non-Oil & Gas					
	Residential	Non-Residential	Residential	Non-Residential			Residential	Non-Residential	Total	Production	Equipment	
Bernalillo (Remainder)	425,879,237	244,673,490	0	63,478,271	670,552,727	63,478,271	425,879,237	308,151,761	734,030,998	0	0	734,030,998
Albuquerque	2,510,914,223	1,271,481,782	0	204,571,599	3,782,396,005	204,571,599	2,510,914,223	1,476,053,381	3,986,967,604	0	0	3,986,967,604
Los Ranchos	35,031,075	5,032,940	0	537,684	40,064,015	537,684	35,031,075	5,570,624	40,601,699	0	0	40,601,699
Tijeras	1,921,792	539,781	0	90,002	2,461,573	90,002	1,921,792	629,783	2,551,575	0	0	2,551,575
Corrales(5)	7,214,983	1,100,267	0	157,246	8,315,250	157,246	7,214,983	1,257,513	8,472,496	0	0	8,472,496
County Total	**2,980,961,310**	**1,522,828,260**	**0**	**268,834,802**	**4,503,789,570**	**268,834,802**	**2,980,961,310**	**1,791,663,062**	**4,772,624,372**	**0**	**0**	**4,772,624,372**
Catron (Remainder)	9,383,832	13,923,988	0	22,569,291	23,307,820	22,569,291	9,383,832	36,493,279	45,877,111	0	0	45,877,111
Reserve	1,497,919	573,231	0	837,332	2,071,150	837,332	1,497,919	1,410,563	2,908,482	0	0	2,908,482
County Total	**10,881,751**	**14,497,219**	**0**	**23,406,623**	**25,378,970**	**23,406,623**	**10,881,751**	**37,903,842**	**48,785,593**	**0**	**0**	**48,785,593**
Chaves (Remainder)	32,613,667	35,796,817	0	46,590,487	68,410,484	46,590,487	32,613,667	82,387,304	115,000,971	33,769,301	6,808,131	155,578,403
Roswell	167,892,371	72,944,347	0	15,402,920	240,836,718	15,402,920	167,892,371	88,347,267	256,239,638	0	0	256,239,638
Hagerman	2,096,173	485,697	0	323,732	2,581,870	323,732	2,096,173	809,429	2,905,602	0	0	2,905,602
Dexter	2,569,091	454,171	0	337,941	3,023,262	337,941	2,569,091	792,112	3,361,203	0	0	3,361,203
Lake Arthur	614,121	81,105	0	61,441	695,226	61,441	614,121	142,546	756,667	0	0	756,667
County Total	**205,785,423**	**109,762,137**	**0**	**62,716,521**	**315,547,560**	**62,716,521**	**205,785,423**	**172,478,658**	**378,264,081**	**33,769,301**	**6,808,131**	**418,841,513**
Cibola (Remainder)	10,029,603	12,262,918	0	26,005,775	22,292,521	26,005,775	10,029,603	38,268,693	48,298,296	0	0	48,298,296
Grants	18,904,710	12,573,153	0	4,231,205	31,477,863	4,231,205	18,904,710	16,804,358	35,709,068	0	0	35,709,068
Milan	2,895,751	3,478,901	0	639,681	6,374,652	639,681	2,895,751	4,118,582	7,014,333	0	0	7,014,333
County Total	**31,830,064**	**28,314,972**	**0**	**30,876,661**	**60,145,036**	**30,876,661**	**31,830,064**	**59,191,633**	**91,021,697**	**0**	**0**	**91,021,697**
Colfax (Remainder)	33,256,608	37,989,750	0	23,528,494	71,246,358	23,528,494	33,256,608	61,518,244	94,774,852	0	0	94,774,852
Cimarron	1,845,789	1,017,477	0	239,370	2,863,266	239,370	1,845,789	1,256,847	3,102,636	0	0	3,102,636
Eagle Nest	867,370	1,082,034	0	163,064	1,949,404	163,064	867,370	1,245,098	2,112,468	0	0	2,112,468
Angel Fire	12,696,482	7,410,712	0	101,554	20,107,194	101,554	12,696,482	7,512,266	20,208,748	0	0	20,208,748
Raton	18,101,903	12,684,088	0	1,473,241	30,785,991	1,473,241	18,101,903	14,157,329	32,259,232	0	0	32,259,232
Springer	2,361,213	830,639	0	401,982	3,191,852	401,982	2,361,213	1,232,621	3,593,834	0	0	3,593,834
Maxwell	478,633	78,083	0	125,562	556,716	125,562	478,633	203,645	682,278	0	0	682,278
County Total	**69,607,998**	**61,092,783**	**0**	**26,033,267**	**130,700,781**	**26,033,267**	**69,607,998**	**87,126,050**	**156,734,048**	**0**	**0**	**156,734,048**
Curry (Remainder)	20,835,989	29,135,721	0	23,306,492	49,971,710	23,306,492	20,835,989	52,442,213	73,278,202	0	0	73,278,202
Clovis	148,344,584	44,302,134	0	10,348,884	192,646,718	10,348,884	148,344,584	54,651,018	202,995,602	0	0	202,995,602
Texico	2,449,239	774,919	0	321,117	3,224,158	321,117	2,449,239	1,096,036	3,545,275	0	0	3,545,275
Melrose	1,981,583	883,397	0	194,932	2,864,980	194,932	1,981,583	1,078,329	3,059,912	0	0	3,059,912
Grady	264,765	107,587	0	3,247	372,352	3,247	264,765	110,834	375,599	0	0	375,599
County Total	**173,876,160**	**75,203,758**	**0**	**34,174,672**	**249,079,918**	**34,174,672**	**173,876,160**	**109,378,430**	**283,254,590**	**0**	**0**	**283,254,590**

TABLE 15 (Continued)

County/Municipality	NON-OIL and GAS PROPERTIES (2)									Oil and Gas Ad Valorem (3,4)		All Properties Total Net Taxable Value
	Locally Assessed		Centrally Assessed		Total Locally Assessed	Total Centrally Assessed	Net Taxable Non-Oil & Gas					
	Residential	Non-Residential	Residential	Non-Residential			Residential	Non-Residential	Total	Production	Equipment	
De Baca (Remainder)	2,485,042	8,148,745	0	5,867,534	10,633,787	5,867,534	2,485,042	14,016,279	16,501,321	0	0	16,501,321
Ft. Sumner	2,708,313	1,401,907	0	2,629,711	4,110,220	2,629,711	2,708,313	4,031,618	6,739,931	0	0	6,739,931
County Total	**5,193,355**	**9,550,652**	**0**	**8,497,245**	**14,744,007**	**8,497,245**	**5,193,355**	**18,047,897**	**23,241,252**	**0**	**0**	**23,241,252**
Dona Ana (Remainder)	220,087,266	158,907,210	0	33,986,129	378,994,476	33,986,129	220,087,266	192,893,339	412,980,605	0	0	412,980,605
Las Cruces	312,455,002	182,576,854	0	16,669,107	495,031,856	16,669,107	312,455,002	199,245,961	511,700,963	0	0	511,700,963
Mesilla	15,492,980	3,933,779	0	300,155	19,426,759	300,155	15,492,980	4,233,934	19,726,914	0	0	19,726,914
Hatch	3,156,661	1,572,830	0	578,087	4,729,491	578,087	3,156,661	2,150,917	5,307,578	0	0	5,307,578
Sunland Park	12,166,781	9,883,841	0	6,384,795	22,050,622	6,384,795	12,166,781	16,268,636	28,435,417	0	0	28,435,417
County Total	**563,358,690**	**356,874,514**	**0**	**57,918,273**	**920,233,204**	**57,918,273**	**563,358,690**	**414,792,787**	**978,151,477**	**0**	**0**	**978,151,477**
Eddy (Remainder)	30,724,895	26,947,456	0	165,087,709	57,672,351	165,087,709	30,724,895	192,035,165	222,760,060	158,831,175	32,088,817	413,680,052
Carlsbad	70,605,664	39,043,188	0	8,580,423	109,648,852	8,580,423	70,605,664	47,623,611	118,229,275	2,570,494	513,267	121,313,036
Loving	1,446,591	424,684	0	459,827	1,871,275	459,827	1,446,591	884,511	2,331,102	0	0	2,331,102
Artesia	28,917,517	12,820,534	0	15,463,447	41,738,051	15,463,447	28,917,517	28,283,981	57,201,498	52,882	10,610	57,264,990
Hope	149,712	49,000	0	12,239	198,712	12,239	149,712	61,239	210,951	0	0	210,951
County Total	**131,844,379**	**79,284,862**	**0**	**189,603,645**	**211,129,241**	**189,603,645**	**131,844,379**	**268,888,507**	**400,732,886**	**161,454,551**	**32,612,694**	**594,800,131**
Grant (Remainder)	38,468,116	21,866,340	2,304,704	245,031,175	60,334,456	247,335,879	40,772,820	266,897,515	307,670,335	0	0	307,670,335
Silver City	35,348,223	18,982,882	0	5,190,500	54,331,105	5,190,500	35,348,223	24,173,382	59,521,605	0	0	59,521,605
Hurley	3,313,426	351,542	0	468,655	3,664,968	468,655	3,313,426	820,197	4,133,623	0	0	4,133,623
Bayard	6,627,761	1,120,403	0	744,628	7,748,164	744,628	6,627,761	1,865,031	8,492,792	0	0	8,492,792
Central	3,242,852	363,818	0	219,012	3,606,670	219,012	3,242,852	582,830	3,825,682	0	0	3,825,682
County Total	**87,000,378**	**42,684,985**	**2,304,704**	**251,653,970**	**129,685,363**	**253,958,674**	**89,305,082**	**294,338,955**	**383,644,037**	**0**	**0**	**383,644,037**
Guadalupe (Remainder)	4,300,372	8,993,476	0	13,749,754	13,293,848	13,749,754	4,300,372	22,743,230	27,043,602	0	0	27,043,602
Santa Rosa	5,819,875	7,388,670	0	650,982	13,208,545	650,982	5,819,875	8,039,652	13,859,527	0	0	13,859,527
Vaughn	2,017,382	1,244,253	0	632,406	3,261,635	632,406	2,017,382	1,876,659	3,894,041	0	0	3,894,041
County Total	**12,137,629**	**17,626,399**	**0**	**15,033,142**	**29,764,028**	**15,033,142**	**12,137,629**	**32,659,541**	**44,797,170**	**0**	**0**	**44,797,170**
Harding (Remainder)	773,980	8,645,422	0	6,077,298	9,419,402	6,077,298	773,980	14,722,720	15,496,700	8,462,281	1,673,000	25,631,981
Roy	462,648	247,322	0	89,812	709,970	89,812	462,648	337,134	799,782	0	0	799,782
Mosquero	205,569	73,924	0	79,689	279,493	79,689	205,569	153,613	359,182	0	0	359,182
County Total	**1,442,197**	**8,966,668**	**0**	**6,246,799**	**10,408,865**	**6,246,799**	**1,442,197**	**15,213,467**	**16,655,664**	**8,462,281**	**1,673,000**	**26,790,945**
Hidalgo (Remainder)	4,341,319	12,826,597	2,905,449	48,841,803	17,167,916	51,747,252	7,246,768	61,668,400	68,915,168	0	0	68,915,168
Lordsburg	5,870,240	5,751,981	0	5,680,343	11,622,221	5,680,343	5,870,240	11,432,324	17,302,564	0	0	17,302,564
Virden	264,346	12,533	0	33,646	276,879	33,646	264,346	46,179	310,525	0	0	310,525
County Total	**10,475,905**	**18,591,111**	**2,905,449**	**54,555,792**	**29,067,016**	**57,461,241**	**13,381,354**	**73,146,903**	**86,528,257**	**0**	**0**	**86,528,257**

TABLE 15 (Continued)

County/Municipality	NON-OIL and GAS PROPERTIES(2)									Oil and Gas Ad Valorem (3,4)		All Properties Total Net Taxable Value
	Locally Assessed		Centrally Assessed		Total Locally Assessed	Total Centrally Assessed	Net Taxable Non-Oil & Gas					
	Residential	Non-Residential	Residential	Non-Residential			Residential	Non-Residential	Total	Production	Equipment	
Lea (Remainder)	43,755,485	46,228,968	0	82,518,881	89,984,453	82,518,881	43,755,485	128,747,849	172,503,334	462,045,906	91,662,160	726,211,400
Lovington	30,464,045	8,409,011	0	2,830,619	38,873,056	2,830,619	30,464,045	11,239,630	41,703,675	0	0	41,703,675
Eunice	6,912,085	1,465,600	0	1,152,244	8,377,685	1,152,244	6,912,085	2,617,844	9,529,929	1,759,984	316,939	11,606,852
Hobbs	122,861,467	47,083,268	0	12,454,837	169,944,735	12,454,837	122,861,467	59,538,105	182,399,572	28,561,009	5,361,984	216,322,565
Jal	7,703,284	1,478,212	2,500	4,760,057	9,181,496	4,762,557	7,705,784	6,238,269	13,944,053	703,560	129,530	14,777,143
Tatum	2,179,113	790,147	0	464,657	2,969,260	464,657	2,179,113	1,254,804	3,433,917	0	0	3,433,917
County Total	**213,875,479**	**105,455,206**	**2,500**	**104,181,295**	**319,330,685**	**104,183,795**	**213,877,979**	**209,636,501**	**423,514,480**	**493,070,459**	**97,470,613**	**1,014,055,552**
Lincoln (Remainder)	55,993,673	36,994,025	72,089	16,054,753	92,987,698	16,126,842	56,065,762	53,048,778	109,114,540	0	0	109,114,540
Ruidoso	103,017,908	37,030,777	0	5,272,783	140,048,685	5,272,783	103,017,908	42,303,560	145,321,468	0	0	145,321,468
Ruidoso Downs	6,420,768	7,281,810	0	750,160	13,702,578	750,160	6,420,768	8,031,970	14,452,738	0	0	14,452,738
Carrizozo	2,586,168	1,393,461	0	395,164	3,979,629	395,164	2,586,168	1,788,625	4,374,793	0	0	4,374,793
Corona	380,502	135,430	0	373,928	515,932	373,928	380,502	509,358	889,860	0	0	889,860
Capitan	3,543,454	1,090,010	0	901,992	4,633,464	901,992	3,543,454	1,992,002	5,535,456	0	0	5,535,456
County Total	**171,942,473**	**83,925,513**	**72,089**	**23,748,780**	**255,867,986**	**23,820,869**	**172,014,562**	**107,674,293**	**279,688,855**	**0**	**0**	**279,688,855**
Los Alamos (Remainder)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Los Alamos[6]	213,314,342	28,552,302	0	6,480,035	241,866,644	6,480,035	213,314,342	35,032,337	248,346,679	0	0	248,346,679
County Total	**213,314,342**	**28,552,302**	**0**	**6,480,035**	**241,866,644**	**6,480,035**	**213,314,342**	**35,032,337**	**248,346,679**	**0**	**0**	**248,346,679**
Luna (Remainder)	22,588,867	33,188,759	1,000	25,472,728	55,777,626	25,473,728	22,589,867	58,661,487	81,251,354	0	0	81,251,354
Deming	36,100,452	16,824,174	0	3,612,235	52,924,626	3,612,235	36,100,452	20,436,409	56,536,861	0	0	56,536,861
Columbus	1,326,043	800,407	0	130,742	2,126,450	130,742	1,326,043	931,149	2,257,192	0	0	2,257,192
County Total	**60,015,362**	**50,813,340**	**1,000**	**29,215,705**	**110,828,702**	**29,216,705**	**60,016,362**	**80,029,045**	**140,045,407**	**0**	**0**	**140,045,407**
McKinley (Remainder)	15,384,295	37,187,550	25,230	297,776,660	52,571,845	297,801,890	15,409,525	334,964,210	350,373,735	2,542,560	495,009	353,411,304
Gallup	73,766,250	76,679,445	0	4,199,170	150,445,695	4,199,170	73,766,250	80,878,615	154,644,865	0	0	154,644,865
County Total	**89,150,545**	**113,866,995**	**25,230**	**301,975,830**	**203,017,540**	**302,001,060**	**89,175,775**	**415,842,825**	**505,018,600**	**2,542,560**	**495,009**	**508,056,169**
Mora (Remainder)	6,902,110	9,988,506	0	3,766,497	16,890,616	3,766,497	6,902,110	13,755,003	20,657,113	0	0	20,657,113
Wagon Mound	772,253	69,047	0	55,736	841,300	55,736	772,253	124,783	897,036	0	0	897,036
County Total	**7,674,363**	**10,057,553**	**0**	**3,822,233**	**17,731,916**	**3,822,233**	**7,674,363**	**13,879,786**	**21,554,149**	**0**	**0**	**21,554,149**
Otero (Remainder)	49,156,054	47,141,464	0	16,743,305	96,297,518	16,743,305	49,156,054	63,884,769	113,040,823	0	0	113,040,823
Alamogordo	105,356,735	45,567,472	0	8,932,887	150,924,207	8,932,887	105,356,735	54,500,359	159,857,094	0	0	159,857,094
Tularosa	6,095,387	1,520,404	0	850,817	7,615,791	850,817	6,095,387	2,371,221	8,466,608	0	0	8,466,608
Cloudcroft	7,099,042	2,566,779	0	369,054	9,665,821	369,054	7,099,042	2,935,833	10,034,875	0	0	10,034,875
County Total	**167,707,218**	**96,796,119**	**0**	**26,896,063**	**264,503,337**	**26,896,063**	**167,707,218**	**123,692,182**	**291,399,400**	**0**	**0**	**291,399,400**

TABLE 15 (Continued)

County/Municipality	NON-OIL and GAS PROPERTIES(2)									Oil and Gas Ad Valorem (3,4)		All Properties Total Net Taxable Value
	Locally Assessed		Centrally Assessed		Total Locally Assessed	Total Centrally Assessed	Net Taxable Non-Oil & Gas					
	Residential	Non-Residential	Residential	Non-Residential			Residential	Non-Residential	Total	Production	Equipment	
Quay (Remainder)	7,353,398	18,079,983	0	16,084,595	25,433,381	16,084,595	7,353,398	34,164,578	41,517,976	1,805,248	339,182	43,662,406
Tucumcari	16,620,724	12,621,016	0	2,827,121	29,241,740	2,827,121	16,620,724	15,448,137	32,068,861	0	0	32,068,861
House	154,023	42,737	0	59,963	196,760	59,963	154,023	102,700	256,723	0	0	256,723
Logan	3,469,009	2,063,657	0	557,320	5,532,666	557,320	3,469,009	2,620,977	6,089,986	0	0	6,089,986
San Jon	263,696	119,889	0	114,024	383,585	114,024	263,696	233,913	497,609	0	0	497,609
County Total	**27,860,850**	**32,927,282**	**0**	**19,643,023**	**60,788,132**	**19,643,023**	**27,860,850**	**52,570,305**	**80,431,155**	**1,805,248**	**339,182**	**82,575,585**
Rio Arriba (Remainder)	40,570,826	12,340,400	100,762	43,804,969	52,911,226	43,905,731	40,671,588	56,145,369	96,816,957	134,761,176	27,565,003	259,143,136
Chama	2,091,608	1,293,629	0	738,150	3,385,237	738,150	2,091,608	2,031,779	4,123,387	0	0	4,123,387
Espanola(7)	12,292,028	3,433,661	0	3,523,775	15,725,689	3,523,775	12,292,028	6,957,436	19,249,464	0	0	19,249,464
County Total	**54,954,462**	**17,067,690**	**100,762**	**48,066,894**	**72,022,152**	**48,167,656**	**55,055,224**	**65,134,584**	**120,189,808**	**134,761,176**	**27,565,003**	**282,515,987**
Roosevelt (Remainder)	23,166,081	22,533,302	0	28,300,065	45,699,383	28,300,065	23,166,081	50,833,367	73,999,448	9,330,776	1,830,530	85,160,754
Portales	41,208,190	15,240,172	0	2,706,279	56,448,362	2,706,279	41,208,190	17,946,451	59,154,641	0	0	59,154,641
Elida	632,784	213,924	0	90,886	846,708	90,886	632,784	304,810	937,594	0	0	937,594
Floyd	342,882	100,992	0	25,818	443,874	25,818	342,882	126,810	469,692	0	0	469,692
Dora	401,954	95,324	0	53,401	497,278	53,401	401,954	148,725	550,679	0	0	550,679
Causey	165,470	53,472	0	24,181	218,942	24,181	165,470	77,653	243,123	0	0	243,123
County Total	**65,917,361**	**38,237,186**	**0**	**31,200,630**	**104,154,547**	**31,200,630**	**65,917,361**	**69,437,816**	**135,355,177**	**9,330,776**	**1,830,530**	**146,516,483**
Sandoval (Remainder)	50,004,679	63,905,527	0	40,611,818	113,910,206	40,611,818	50,004,679	104,517,345	154,522,024	0	0	154,522,024
Bernalillo	10,665,800	3,606,402	0	4,516,060	14,272,202	4,516,060	10,665,800	8,122,462	18,788,262	0	0	18,788,262
Cuba	1,439,821	560,738	0	49,092	2,000,559	49,092	1,439,821	609,830	2,049,651	3,101,540	621,525	5,772,716
Jemez Springs	755,147	195,666	0	137,662	950,813	137,662	755,147	333,328	1,088,475	0	0	1,088,475
San Ysidro	329,882	240,429	0	0	570,311	0	329,882	240,429	570,311	0	0	570,311
Corrales (5)	29,900,616	6,053,692	0	1,269,815	35,954,308	1,269,815	29,900,616	7,323,507	37,224,123	0	0	37,224,123
Rio Rancho	195,107,205	35,404,349	0	6,755,993	230,511,554	6,755,993	195,107,205	42,160,342	237,267,547	0	0	237,267,547
County Total	**288,203,150**	**109,966,803**	**0**	**53,340,440**	**398,169,953**	**53,340,440**	**288,203,150**	**163,307,243**	**451,510,393**	**3,101,540**	**621,525**	**455,233,458**
San Juan (Remainder)	76,623,825	45,735,483	40,873	831,812,258	122,359,308	831,853,131	76,664,698	877,547,741	954,212,439	173,818,876	35,161,600	1,163,192,915
Aztec	16,079,859	4,176,243	0	1,413,562	20,256,102	1,413,562	16,079,859	5,589,805	21,669,664	139,788	25,435	21,834,887
Farmington	159,113,798	91,219,434	2,940	12,860,515	250,333,232	12,863,455	159,116,738	104,079,949	263,196,687	1,523,187	286,575	265,006,449
Bloomfield	15,724,471	3,763,578	0	1,975,757	19,488,049	1,975,757	15,724,471	5,739,335	21,463,806	779,377	141,380	22,384,563
County Total	**267,541,953**	**144,894,738**	**43,813**	**848,062,092**	**412,436,691**	**848,105,905**	**267,585,766**	**992,956,830**	**1,260,542,596**	**176,261,228**	**35,614,990**	**1,472,418,814**
San Miguel (Remainder)	29,266,939	60,110,094	0	9,955,250	89,377,033	9,955,250	29,266,939	70,065,344	99,332,283	0	0	99,332,283
Las Vegas	45,560,593	19,573,298	0	4,751,221	60,516,511	4,751,221	45,560,593	24,324,519	69,885,112			69,885,112
Pecos	3,257,224	1,067,048	0	146,941	4,324,272	146,941	3,257,224	1,213,989	4,471,213	0	0	4,471,213
County Total	**78,084,756**	**80,750,440**	**0**	**14,853,412**	**154,217,816**	**14,853,412**	**78,084,756**	**95,603,852**	**173,688,608**	**0**	**0**	**173,688,608**

TABLE 15 (Continued)

County/Municipality	NON-OIL and GAS PROPERTIES (2)									Oil and Gas Ad Valorem (3,4)		All Properties Total Net Taxable Value
	Locally Assessed		Centrally Assessed		Total Locally Assessed	Total Centrally Assessed	Net Taxable Non-Oil & Gas					
	Residential	Non-Residential	Residential	Non-Residential			Residential	Non-Residential	Total	Production	Equipment	
Santa Fe (Remainder)	275,395,605	199,706,072	0	30,864,252	475,101,677	30,864,252	275,395,605	230,570,324	505,965,929	507	116	505,966,552
Santa Fe	546,121,748	292,367,480	0	29,212,978	838,489,228	29,212,978	546,121,748	321,580,458	867,702,206	0	0	867,702,206
Espanola	7,086,360	4,763,074	0	286,660	11,849,434	286,660	7,086,360	5,049,734	12,136,094	0	0	12,136,094
County Total	**828,603,713**	**496,836,626**	**0**	**60,363,890**	**1,325,440,339**	**60,363,890**	**828,603,713**	**557,200,516**	**1,385,804,229**	**507**	**116**	**1,385,804,852**
Sierra (Remainder)	21,807,809	19,325,114	0	7,046,147	41,132,923	7,046,147	21,807,809	26,371,261	48,179,070	0	0	48,179,070
T or C	28,913,265	12,364,224		1,531,811	41,277,489	1,531,811	28,913,265	13,896,035	42,809,300	0	0	42,809,300
Williamsburg	2,283,541	611,490	0	48,258	2,895,031	48,258	2,283,541	659,748	2,943,289	0	0	2,943,289
County Total	**53,004,615**	**32,300,828**	**0**	**8,626,216**	**85,305,443**	**8,626,216**	**53,004,615**	**40,927,044**	**93,931,659**	**0**	**0**	**93,931,659**
Socorro (Remainder)	11,408,226	13,683,413	0	15,565,380	25,091,639	15,565,380	11,408,226	29,248,793	40,657,019	0	0	40,657,019
Socorro	25,521,517	10,515,297	0	1,542,523	36,036,814	1,542,523	25,521,517	12,057,820	37,579,337	0	0	37,579,337
Magdalena	1,313,765	214,092	0	377,258	1,527,857	377,258	1,313,765	591,350	1,905,115	0	0	1,905,115
County Total	**38,243,508**	**24,412,802**	**0**	**17,485,161**	**62,656,310**	**17,485,161**	**38,243,508**	**41,897,963**	**80,141,471**	**0**	**0**	**80,141,471**
Taos (Remainder)	87,898,740	46,467,249	0	21,077,395	134,365,989	21,077,395	87,898,740	67,544,644	155,443,384	0	0	155,443,384
Taos	18,087,775	24,249,604	0	3,522,564	42,337,379	3,522,564	18,087,775	27,772,168	45,859,943	0	0	45,859,943
Questa	2,720,343	931,441	0	910,421	3,651,784	910,421	2,720,343	1,841,862	4,562,205	0	0	4,562,205
Red River	11,870,810	9,951,569	0	629,811	21,822,379	629,811	11,870,810	10,581,380	22,452,190	0	0	22,452,190
County Total	**120,577,668**	**81,599,863**	**0**	**26,140,191**	**202,177,531**	**26,140,191**	**120,577,668**	**107,740,054**	**228,317,722**	**0**	**0**	**228,317,722**
Torrance (Remainder)	17,980,036	28,883,473	0	19,754,084	46,863,509	19,754,084	17,980,036	48,637,557	66,617,593	0	0	66,617,593
Estancia	2,057,485	1,012,399	0	386,399	3,069,884	386,399	2,057,485	1,398,798	3,456,283	0	0	3,456,283
Willard	200,251	76,283	0	76,592	276,534	76,592	200,251	152,875	353,126	0	0	353,126
Moriarty	4,129,186	4,024,073	0	604,658	8,153,259	604,658	4,129,186	4,628,731	8,757,917	0	0	8,757,917
Mountainair	2,014,198	763,454	0	320,980	2,777,652	320,980	2,014,198	1,084,434	3,098,632	0	0	3,098,632
Encino	158,556	47,610	0	74,697	206,166	74,697	158,556	122,307	280,863	0	0	280,863
County Total	**26,539,712**	**34,807,292**	**0**	**21,217,410**	**61,347,004**	**21,217,410**	**26,539,712**	**56,024,702**	**82,564,414**	**0**	**0**	**82,564,414**
Union (Remainder)	1,980,321	20,454,602	0	15,511,471	22,434,923	15,511,471	1,980,321	35,966,073	37,946,394	11,821,767	2,226,321	51,994,482
Clayton	9,048,094	3,310,956	0	2,521,049	12,359,050	2,521,049	9,048,094	5,832,005	14,880,099	0	0	14,880,099
Des Moines	302,909	76,394	0	236,679	379,303	236,679	302,909	313,073	615,982	0	0	615,982
Folsom	122,723	59,681	0	80,748	182,404	80,748	122,723	140,429	263,152	0	0	263,152
Grenville	33,911	21,318	0	116,291	55,229	116,291	33,911	137,609	171,520	0	0	171,520
County Total	**11,487,958**	**23,922,951**	**0**	**18,466,238**	**35,410,909**	**18,466,238**	**11,487,958**	**42,389,189**	**53,877,147**	**11,821,767**	**2,226,321**	**67,925,235**

TABLE 15 (Continued)

County/Municipality	NON-OIL and GAS PROPERTIES (2)									Oil and Gas Ad Valorem (3,4)		All Properties Total Net Taxable Value
	Locally Assessed		Centrally Assessed		Total Locally Assessed	Total Centrally Assessed	Net Taxable Non-Oil & Gas					
	Residential	Non-Residential	Residential	Non-Residential			Residential	Non-Residential	Total	Production	Equipment	
Valencia (Remainder)	112,830,135	73,313,408	0	16,410,108	186,143,543	16,410,108	112,830,135	89,723,516	202,553,651	0	0	202,553,651
Los Lunas	22,663,189	7,568,149	0	5,874,818	30,231,338	5,874,818	22,663,189	13,442,967	36,106,156	0	0	36,106,156
Bosque Farms	21,556,724	3,645,252	0	305,520	25,201,976	305,520	21,556,724	3,950,772	25,507,496	0	0	25,507,496
Belen	22,090,837	11,679,047	0	3,444,808	33,769,884	3,444,808	22,090,837	15,123,855	37,214,692	0	0	37,214,692
County Total	**179,140,885**	**96,205,856**	**0**	**26,035,254**	**275,346,741**	**26,035,254**	**179,140,885**	**122,241,110**	**301,381,995**	**0**	**0**	**301,381,995**
TOTALS												
County (Remainder)	**1,783,247,030**	**1,455,385,322**	**5,450,107**	**2,263,250,828**	**3,238,632,352**	**2,268,700,935**	**1,788,697,137**	**3,718,636,150**	**5,507,333,287**	**997,189,573**	**199,849,869**	**6,704,372,729**
Municipal Total	**5,464,988,582**	**2,593,290,383**	**5,440**	**456,121,376**	**8,053,661,585**	**456,126,816**	**5,464,994,022**	**3,049,411,759**	**8,514,405,781**	**39,191,821**	**7,407,245**	**8,561,004,847**
State Total	**7,248,235,612**	**4,048,675,705**	**5,455,547**	**2,719,372,204**	**11,292,293,937**	**2,724,827,751**	**7,253,691,159**	**6,768,047,909**	**14,021,739,068**	**1,036,381,394**	**207,257,114**	**15,265,377,576**

Notes:

(1) Values shown are net taxable valuations as of January 1, 1989 and are for taxes due during fiscal year 1989-90.

(2) Taxes on centrally and locally assessed properties for January 1, 1989 were due in November, 1989 and April, 1989. For non-oil and gas property, net taxable value is one third of "current" value less applicable exemptions. "Current" values are based on 1988 market levels due to the 1990 reappraisal. Assessed values represent values specified in final abstracts of property reported by county assessors.

(3) Oil and Gas Ad Valorem Production taxes are due on the 25th of the second month following the end of the month in which product sales occurred, and are distributed in the following month. Thus, the sales months of April 1989 through March 1990 correspond approximately with collection months of July 1989 through June 1990. Net taxable value is 50% of sales value, after deductions for federal, state and Indian royalties. Values shown are figures used for rate setting purposes, and actually represent sales months of January through December, 1988.

(4) Oil and Gas Production Equipment Ad Valorem Tax values are based on 9% of total sales for the prior calendar year (1988). Taxes on these values were due in November, 1989.

(5) The Village of Corrales lies partly within Bernalillo and Sandoval counties.

(6) Los Alamos has a combined city-county government.

(7) Espanola lies partially within Rio Arriba and Santa Fe counties.

TABLE 16: 1989 TAXABLE VALUES FOR CENTRALLY ASSESSED PROPERTIES BY COUNTY AND INDUSTRY

Valuations for Taxes Levied in the 78th Fiscal Year (1989-90)

	Railroads	Airlines	Microwave	Telephone	Telegraph	Telephone Co-Op	Electric Transmission	Electric Generating	Electric Utilities	Electric REA (Rural)	Water	Pipelines	Gas Utilities
Bernalillo	1,882,124	32,887,154	1,460,264	121,084,235	35,200	179,893	0	0	92,384,852	2,044,724	1,087,341	660,843	18,041,037
Catron	0	0	1,017,049	6,104,113	0	0	0	14,030,093	489,278	1,707,398	26,585	0	0
Chaves	2,189,856	31,921	686,020	9,686,708	404	505,071	0	0	10,558,015	3,302,803	0	32,073,265	2,682,744
Cibola	3,346,079	0	0	5,707,528	0	0	0	1,603,040	258,084	4,017,136	4,588	3,173,043	1,018,906
Colfax	2,581,111	0	615,742	3,716,110	154	149,899	0	0	0	4,934,331	40,620	2,482,535	106,530
Curry	3,060,625	12,377	137,846	6,384,990	0	3,794,209	0	0	6,582,227	2,861,668	1,972,048	7,540,644	1,424,568
De Baca	2,477,457	0	137,846	384,822	0	839,263	0	0	1,062,441	817,685	0	2,986,082	0
Dona Ana	3,598,875	15,343	2,573,283	20,309,743	0	0	0	0	29,959,399	529,497	1,684,978	8,030,453	711,590
Eddy	3,215,372	9,547	4,868	7,529,605	593	1,127,395	0	0	22,578,376	3,442,626	84,933	38,493,417	5,853,860
Grant	1,008,159	303	931,175	5,789,625	0	28,118	0	0	7,339,861	382,171	0	2,555,436	891,794
Guadalupe	3,518,115	0	499,906	2,466,362	0	1,444,355	0	0	3,973,033	1,123,806	0	2,429,222	0
Harding	626,348	393,765	0	0	0	0	0	0	0	0	0	4,703,333	0
Hidalgo	1,299,669	0	1,314,135	1,271,640	0	623,789	0	0	3,617,448	1,440,018	0	6,196,014	123,550
Lea	47,731	10,722	979	11,535,948	161	771,237	0	0	17,744,685	7,638,815	20,772	52,871,276	4,853,707
Lincoln	1,456,273	1,980	355,797	6,592,947	0	575,397	0	0	3,519,248	2,679,933	8,802	6,864,317	426,999
Los Alamos	0	16,775	0	6,382,310	137	0	0	0	118,214	0	0	0	111,933
Luna	2,511,683	0	2,217,934	3,667,056	302	260,369	0	0	8,600,808	1,698,241	0	9,087,060	192,429
McKinley	4,576,212	709	0	7,392,358	328	0	0	8,684,360	4,857,592	137,171,215	0	14,350,287	3,323,549
Mora	758,742	0	352,370	254,226	0	534,138	0	0	0	1,280,451	0	925	0
Otero	1,987,772	606	144,989	7,685,669	0	1,021,361	0	0	9,976,161	4,100,774	127,364	256,818	1,157,673
Quay	2,399,392	2,246	1,225	4,371,812	0	2,118,096	0	0	1,841,577	1,994,450	0	7,368,127	420,160
Rio Arriba	76,420	1,960	0	6,275,064	148	0	0	0	11,437,119	8,367,393	0	23,937,303	5,963,163
Roosevelt	1,930,817	1,814	1,087,202	1,590,700	0	989,351	0	0	13,942,952	3,680,529	0	6,348,776	689,938
San Juan	0	781,014	2,367	13,118,967	479	0	342,173	343,669,990	279,272,933	768,805	0	70,754,896	9,982,714
San Miguel	1,939,004	1,409	1,356,086	3,328,231	0	1,004,696	0	0	5,435,445	2,123,406	25,204	0	0
Sandoval	656,624	2,815	154,889	9,402,392	0	0	0	0	15,833,496	4,196,953	2,273,547	14,517,019	3,520,895
Santa Fe	1,153,046	41,812	148,361	19,223,330	2,157	342,554	0	0	25,225,572	1,223,333	4,574,835	2,512,245	5,342,762
Sierra	1,372,856	0	0	3,305,067	0	0	0	0	449,104	2,051,321	29,166	118,068	384,459
Socorro	2,246,974	0	1,998,974	8,361,157	0	374,589	0	0	507,143	2,979,992	0	1,098,973	0
Taos	0	6,849	0	5,725,737	177	0	0	0	0	8,678,085	0	0	575,115
Torrance	3,123,809	0	148,982	4,237,010	0	233,428	0	0	231,142	2,918,479	10,340	10,524,008	0
Union	6,923,305	0	0	0	0	1,400,103	0	0	1,914,516	3,266,897	0	4,300,147	304,118
Valencia	3,333,935	0	0	8,188,291	0	0	0	0	7,427,101	263,045	23,803	2,159,562	1,851,571
TOTAL	65,298,385	34,221,121	17,348,289	321,073,753	40,240	18,317,311	342,173	367,987,483	587,137,822	223,685,980	11,994,926	338,394,094	69,955,864

TABLE 16 (Continued)
1989 TAXABLE VALUES FOR CENTRALLY ASSESSED PROPERTIES BY COUNTY AND INDUSTRY
Valuations for Taxes Levied in the 78th Fiscal Year (1989-90)

	Contractors Equipment	Drilling	Sand & Gravel	Cinder, Pumice & Scoria	Coal	Potash	Copper	Uranium	Other Minerals	Non-producing Mines	Residential	Total All Industries
Bernalillo	4,375,059	10,751	2,042,624	6,625	236,661	19,189	952	0	8,874,146	4,357		287,318,031
Catron	302,967	0	0	0	0	0	2,240	0	35,195	9,022		23,723,940
Chaves	933,838	88,825	86,357	0	0	0	0	0	0	0		62,825,827
Cibola	365,873	64,620	104,136	0	0	0	0	6,674,592	171,913	0		26,509,538
Colfax	17,977	0	39,521	6,946	9,887,903	0	0	0	4,756	14,646		24,598,781
Curry	642,571	0	16,091	0	0	0	0	0	0	0		34,429,964
De Baca	50,119	0	100,652	0	0	0	0	0	0	0		8,856,367
Dona Ana	1,408,062	122,000	136,985	152,489	0	0	0	0	0	14,559		69,247,256
Eddy	24,942	1,115,084	335,771	0	0	113,100,483	0	0	1,037,527	0		197,954,399
Grant	1,119,910	16,741	15,439	0	0	0	1,751,899	0	1,555,428	214,672		23,600,731
Guadalupe	56,725	0	0	0	0	0	0	0	0	0		15,511,524
Harding	0	0	0	0	0	0	0	0	0	0		5,723,446
Hidalgo	45,094	0	0	0	0	0	0	0	20,285	12,022		15,963,664
Lea	1,672,974	2,442,771	329,585	0	0	-2,106,570	0	0	33,029	0	2,500	102,083,462
Lincoln	187,843	7,872	161,956	0	0	0	0	0	0	24,260	49,740	22,913,364
Los Alamos	2,971	0	0	0	0	0	0	0	0	0		6,632,340
Luna	19,094	0	162,377	0	0	0	192,119	0	104,612	1,732	1,000	28,716,816
McKinley	493,451	0	89,473	0	119,542,983	0	0	2,303,444	0	1,587	20,668	302,808,216
Mora	471,050	0	47,733	0	0	0	0	0	0	0		3,699,635
Otero	961,754	0	265,959	0	0	0	0	0	0	1,260		27,688,160
Quay	15,405	0	21,416	0	0	0	0	0	0	0		20,553,906
Rio Arriba	196,952	177,582	398,375	29,384	0	0	0	0	69,076	1,210	61,623	56,992,772
Roosevelt	643,632	0	0	0	0	0	0	0	0	0		30,905,711
San Juan	805,966	1,172,587	638,497	0	123,647,614	0	0	7,104	0	18,821	2,940	844,987,867
San Miguel	96,922	0	810,085	0	0	0	0	0	2,527	0		16,123,015
Sandoval	978,760	28,000	944,729	6,969	15,456	0	0	2,192,241	1,104,382	6,174		55,835,341
Santa Fe	617,230	0	141,853	163,080	0	0	100,036	0	657,849	32,172		61,502,227
Sierra	18,230	0	216,896	0	0	0	1,188,587	0	19,111	14,071		9,166,936
Socorro	328,997	0	101,952	0	0	0	5,731	1,815	925,836	28,426		18,960,559
Taos	533,009	0	594,400	0	0	0	0	0	12,840,114	6,248		28,959,734
Torrance	158,493	0	2,116,395	0	0	0	0	0	0	0		23,702,086
Union	150,358	0	1,684	346,886	0	0	0	0	0	0		18,608,914
Valencia	224,747	0	4,657	0	0	0	0	0	0	6,677		23,483,389
TOTAL	17,920,975	5,246,833	9,925,598	712,379	253,330,617	115,226,242	3,241,564	11,179,196	27,455,786	411,916	138,471	2,500,587,018

Note: totals shown above are different than figures shown in Table 15 due to varying data sources. Figures in Table 15 were supplied by county assessors; statistics above were taken from documents supplied by the Taxation and Revenue Department's Central Assessment Bureau, Property Tax Division.

TABLE 17: 1989 TAXABLE VALUES AND EXEMPTIONS FOR LOCALLY ASSESSED PROPERTIES
Valuations for Taxes Levied in the 78th Fiscal Year (1989-90) by County and Type of Property

County	Taxable Values					Value of Exemptions			Net Taxable Values
	Land	Improvements	Personal Property	Mobile Homes	Livestock	Head of Family	Veterans	Other	
Bernalillo	4,158,775,923	2,988,602,562	209,096,395	30,696,903	1,545,157	55,155,200	57,421,134	2,772,351,036	4,503,789,570
Catron	9,183,923	10,959,076	268,297	1,262,993	5,479,444	459,490	311,276	1,003,997	25,378,970
Chaves	65,895,879	234,765,858	10,371,011	8,385,748	8,726,224	6,603,830	5,993,330	0	315,547,560
Cibola	19,111,748	36,707,712	1,254,235	4,340,826	1,603,399	1,355,042	1,517,842	0	60,145,036
Colfax	47,279,483	89,155,872	5,705,508	2,334,567	4,951,631	1,814,548	1,754,517	15,157,215	130,700,781
Curry	40,929,665	232,373,315	9,176,094	5,595,861	2,914,125	4,178,348	3,563,406	34,167,388	249,079,918
De Baca	3,654,022	7,536,806	418,525	690,138	3,784,541	501,060	375,910	463,055	14,744,007
Dona Ana	312,250,906	540,422,602	51,990,516	40,491,994	5,802,085	12,820,243	10,406,337	7,498,320	920,233,203
Eddy	26,023,253	163,816,481	24,091,828	9,262,208	4,592,504	6,943,042	5,150,290	4,563,701	211,129,241
Grant	39,741,064	90,666,770	3,630,314	8,017,038	4,508,575	3,844,970	3,376,415	9,657,013	129,685,363
Guadalupe	6,882,033	19,263,547	405,821	1,236,211	4,461,408	620,900	512,818	1,351,274	29,764,028
Harding	2,332,689	3,062,399	607,583	271,895	4,606,669	219,582	140,111	112,677	10,408,865
Hidalgo	7,171,710	17,261,205	1,580,269	2,156,369	5,356,478	703,950	389,633	3,365,432	29,067,016
Lea	45,907,309	263,751,142	30,694,264	7,707,493	7,486,696	6,520,312	4,248,088	25,447,819	319,330,685
Lincoln	73,384,265	173,781,605	2,648,234	6,587,442	4,698,797	1,294,970	1,504,357	2,433,030	255,867,986
Los Alamos	73,545,099	163,438,860	5,694,160	3,122,781	20,000	2,239,600	1,714,656	0	241,866,644
Luna	38,457,255	80,558,314	7,129,101	5,852,710	2,713,777	2,529,216	1,884,078	19,469,161	110,828,702
McKinley	70,600,845	136,361,025	9,898,345	10,863,345	1,398,190	2,569,600	1,872,240	21,662,460	203,017,450
Mora	7,295,758	9,913,249	90,713	1,103,370	3,687,484	858,077	2,063,104	1,437,477	17,731,916
Otero	89,598,552	160,447,022	8,289,003	14,425,705	3,002,238	4,800,089	5,704,632	754,462	264,503,337
Quay	16,525,691	34,581,384	3,130,395	3,792,060	5,893,121	1,683,581	1,450,938	0	60,788,132
Rio Arriba	23,761,193	49,368,788	69,246	7,647,147	558,257	5,632,242	1,038,201	3,611,836	71,122,352
Roosevelt	14,549,747	78,597,484	6,691,785	2,013,329	5,544,245	1,885,149	1,356,894	0	104,154,547
Sandoval	155,348,712	268,371,994	4,077,460	4,617,663	1,144,915	8,430,487	5,672,928	21,287,376	398,169,953
San Juan	118,061,719	258,064,930	42,305,091	23,388,804	1,091,838	5,218,843	5,226,186	20,030,662	412,436,691
San Miguel	49,360,203	89,580,744	15,388,218	6,184,534	5,182,893	3,834,067	2,826,662	200,617	158,835,246
Santa Fe	618,285,927	687,628,032	20,631,248	17,749,628	2,352,405	11,367,910	9,787,443	51,548	1,325,440,339
Sierra	31,532,766	50,532,965	1,996,248	7,041,468	2,573,395	1,099,519	1,476,956	5,794,924	85,305,443
Socorro	20,195,057	39,751,011	671,938	3,707,792	3,318,062	2,075,506	1,505,905	1,406,139	62,656,310
Taos	74,172,409	127,338,033	2,730,542	3,921,253	1,002,499	3,433,971	2,757,394	795,840	202,177,531
Torrance	32,098,430	23,629,485	914,989	6,129,339	3,624,555	1,008,303	1,121,939	2,919,552	61,347,004
Union	7,998,716	19,752,474	1,559,209	1,225,278	7,179,230	698,094	545,166	1,060,738	35,410,909
Valencia	124,280,887	155,010,465	2,741,360	13,821,771	353,111	5,692,336	5,191,769	9,976,748	275,346,741
Total	**6,424,192,838**	**7,305,053,211**	**485,947,945**	**265,645,663**	**121,157,948**	**168,092,077**	**149,862,555**	**2,988,031,497**	**11,296,011,476**

TABLE 18: DRIVER'S LICENSE COUNTS BY COUNTY – 1989 AND 1990

	July 1990 Drivers			July 1989 Drivers			Percent Change (1990 over 1989)		
	Male	Female	Total	Male	Female	Total	Males	Females	Total
Bernalillo	171,133	173,467	344,600	171,265	171,719	342,984	-0.1%	1.0%	0.5%
Catron	1,367	1,080	2,447	1,361	1,046	2,407	0.4	3.3	1.7
Chaves	20,427	19,689	40,116	20,226	19,566	39,792	1.0	0.6	0.8
Cibola	7,335	6,992	14,327	7,424	7,065	14,489	-1.2	-1.0	-1.1
Colfax	5,211	4,697	9,908	5,331	4,727	10,058	-2.3	-0.6	-1.5
Curry	14,336	14,704	29,040	14,401	14,609	29,010	-0.5	0.7	0.1
De Baca	938	880	1,818	978	884	1,862	-4.1	-0.5	-2.4
Dona Ana	50,410	43,368	93,778	48,984	41,918	90,902	2.9	3.5	3.2
Eddy	17,986	17,654	35,640	18,071	17,722	35,793	-0.5	-0.4	-0.4
Grant	10,320	9,673	19,993	10,302	9,542	19,844	0.2	1.4	0.8
Guadalupe	1,656	1,362	3,018	1,658	1,356	3,014	-0.1	0.4	0.1
Harding	407	325	732	403	322	725	1.0	0.9	1.0
Hidalgo	2,734	2,089	4,823	2,771	2,114	4,885	-1.3	-1.2	-1.3
Lea	21,259	20,121	41,380	21,877	20,626	42,503	-2.8	-2.4	-2.6
Lincoln	5,868	5,472	11,340	5,919	5,500	11,419	-0.9	-0.5	-0.7
Los Alamos	8,643	7,936	16,579	8,627	7,884	16,511	0.2	0.7	0.4
Luna	7,260	6,404	13,664	7,061	6,216	13,277	2.8	3.0	2.9
McKinley	17,480	16,997	34,477	17,011	16,374	33,385	2.8	3.8	3.3
Mora	1,717	1,364	3,081	1,737	1,343	3,080	-1.2	1.6	0.0
Otero	17,876	16,889	34,765	17,727	16,752	34,479	0.8	0.8	0.8
Quay	4,527	4,236	8,763	4,682	4,211	8,893	-3.3	0.6	-1.5
Rio Arriba	12,678	11,742	24,420	12,604	11,525	24,129	0.6	1.9	1.2
Roosevelt	5,787	5,738	11,525	5,832	5,732	11,564	-0.8	0.1	-0.3
Sandoval	30,017	29,409	59,426	29,812	29,071	58,883	0.7	1.2	0.9
San Juan	8,169	7,423	15,592	8,246	7,363	15,609	-0.9	0.8	-0.1
San Miguel	22,520	22,127	44,647	21,348	20,811	42,159	5.5	6.3	5.9
Santa Fe	36,251	36,415	72,666	35,529	35,273	70,802	2.0	3.2	2.6
Sierra	4,203	3,790	7,993	4,119	3,701	7,820	2.0	2.4	2.2
Socorro	5,538	4,509	10,047	5,508	4,493	10,001	0.5	0.4	0.5
Taos	8,969	8,403	17,372	8,929	8,153	17,082	0.4	3.1	1.7
Torrance	3,752	3,313	7,065	3,630	3,200	6,830	3.4	3.5	3.4
Union	1,779	1,656	3,435	1,841	1,697	3,538	-3.4	-2.4	-2.9
Valencia	16,500	16,254	32,754	15,905	15,639	31,544	3.7	3.9	3.8
Total	**545,053**	**526,178**	**1,071,231**	**541,119**	**518,154**	**1,059,273**	**0.7%**	**1.5%**	**1.1%**

Notes: (1) Driver's license counts as of July 1, 1990. Data was compiled by the Division of Government Research, IARS, UNM under contract with the Traffic Safety Bureau of the New Mexico State Highway Department (Grant No. 1-TR-90-01-01-01)

TABLE 19: DRIVER'S LICENSE COUNTS BY AGE OF DRIVER - 1989 AND 1990[1]

Age	July 1990 Drivers			July 1989 Drivers			Percentage Change (1990 over 1989)		
	Male	Female	Total	Male	Female	Total	Males	Females	Total
15-19	41,894	36,545	78,439	42,789	37,031	79,820	-2.1%	-1.3%	-1.7%
20-24	53,829	52,130	105,959	55,272	53,584	108,856	-2.6	-2.7	-2.7
25-29	64,365	63,576	127,941	67,016	65,567	132,583	-4.0	-3.0	-3.5
30-34	66,453	67,078	133,531	66,795	66,634	133,429	-0.5	0.7	0.1
35-39	62,732	62,888	125,620	62,180	61,142	123,322	0.9	2.9	1.9
40-44	56,149	54,004	110,153	53,100	51,221	104,321	5.7	5.4	5.6
45-49	41,823	40,654	82,477	40,440	38,943	79,383	3.4	4.4	3.9
50-54	33,763	33,303	67,066	33,138	32,089	65,227	1.9	3.8	2.8
55-59	30,862	29,013	59,875	30,490	28,532	59,022	1.2	1.7	1.4
60-64	28,755	27,048	55,803	28,040	26,699	54,739	2.5	1.3	1.9
65-69	25,959	24,392	50,351	25,306	23,270	48,576	2.6	4.8	3.7
70-74	19,285	17,805	37,090	18,503	16,913	35,416	4.2	5.3	4.7
75+	18,584	17,283	35,867	17,477	16,096	33,573	6.3	7.4	6.8
Total	**544,453**	**525,719**	**1,070,172**	**540,546**	**517,721**	**1,058,267**	**0.7%**	**1.5%**	**1.1%**

Notes: (1) Driver's license counts as of July 1, 1990. Data was compiled by the Division of Government Research, IARS, UNM under contract with the Traffic Safety Bureau of the New Mexico State Highway Department (Grant No. 1-TR-90-01-01-01)

TABLE 20: MOTOR VEHICLE REGISTRATIONS BY COUNTY AND TYPE OF VEHICLE
1989 REGISTRATIONS[1]

	Passenger Vehicles		Trucks & Buses[2]		Other Vehicles[3]		Total Registrations		Total 1989 Fees		Avg.Fee per
	Number	Pct.[4]	Number	Pct.[4]	Number	Pct.[4]	Number	Pct.[4]	Amount	Pct.[4]	Vehicle
Bernalillo	280,439	35.2	113,816	25.1	49,744	26.4	443,999	30.9	13,056,549	30.2	29.41
Catron	1,156	0.1	1,873	0.4	825	0.4	3,854	0.3	121,968	0.3	31.65
Chaves	30,124	3.8	17,121	3.8	6,694	3.6	53,939	3.8	1,619,180	3.7	30.02
Cibola	8,920	1.1	7,586	1.7	2,677	1.4	19,183	1.3	598,681	1.4	31.21
Colfax	7,009	0.9	4,583	1.0	1,811	1.0	13,403	0.9	429,677	1.0	32.06
Curry	22,896	2.9	12,214	2.7	5,549	2.9	40,659	2.8	1,136,277	2.6	27.95
DeBaca	1,048	0.1	1,102	0.2	436	0.2	2,586	0.2	83,315	0.2	32.22
Dona Ana	69,833	8.8	40,465	8.9	15,009	8.0	125,307	8.7	3,742,426	8.7	29.87
Eddy	24,808	3.1	15,942	3.5	7,688	4.1	48,438	3.4	1,500,886	3.5	30.99
Grant	13,451	1.7	10,887	2.4	5,218	2.8	29,556	2.1	890,048	2.1	30.11
Guadalupe	1,784	0.2	1,681	0.4	326	0.2	3,791	0.3	124,706	0.3	32.90
Harding	409	0.1	575	0.1	112	0.1	1,096	0.1	40,751	0.1	37.18
Hidalgo	2,521	0.3	2,364	0.5	957	0.5	5,842	0.4	188,631	0.4	32.29
Lea	27,374	3.4	19,593	4.3	9,775	5.2	56,742	3.9	1,791,708	4.1	31.58
Lincoln	8,157	1.0	5,952	1.3	2,485	1.3	16,594	1.2	527,107	1.2	31.76
Los Alamos	14,180	1.8	5,785	1.3	3,474	1.8	23,439	1.6	668,604	1.5	28.53
Luna	8,930	1.1	6,497	1.4	3,494	1.9	18,921	1.3	589,244	1.4	31.14
McKinley	17,133	2.2	16,344	3.6	4,243	2.3	37,720	2.6	1,223,107	2.8	32.43
Mora	1,839	0.2	1,922	0.4	453	0.2	4,214	0.3	133,754	0.3	31.74
Otero	26,475	3.3	14,204	3.1	8,086	4.3	48,765	3.4	1,247,830	2.9	25.59
Quay	5,370	0.7	4,836	1.1	1,844	1.0	12,050	0.8	387,313	0.9	32.14
Rio Arriba	17,555	2.2	13,024	2.9	3,838	2.0	34,417	2.4	1,072,987	2.5	31.18
Roosevelt	7,645	1.0	5,601	1.2	1,973	1.0	15,219	1.1	482,823	1.1	31.73
San Juan	37,895	4.8	32,147	7.1	14,592	7.8	84,634	5.9	2,683,281	6.2	31.70
San Miguel	10,795	1.4	7,770	1.7	2,107	1.1	20,672	1.4	628,823	1.5	30.42
Sandoval	32,353	4.1	17,618	3.9	6,355	3.4	56,326	3.9	1,689,148	3.9	29.99
Santa Fe	58,206	7.3	28,908	6.4	9,835	5.2	96,949	6.7	2,878,820	6.7	29.69
Sierra	5,811	0.7	4,549	1.0	3,835	2.0	14,195	1.0	411,852	1.0	29.01
Socorro	6,159	0.8	4,802	1.1	2,060	1.1	13,021	0.9	377,336	0.9	28.98
Taos	12,886	1.6	9,033	2.0	2,536	1.3	24,455	1.7	744,269	1.7	30.43
Torrance	4,502	0.6	4,338	1.0	1,524	0.8	10,364	0.7	327,377	0.8	31.59
Union	1,892	0.2	2,118	0.5	415	0.2	4,425	0.3	155,077	0.4	35.05
Valencia	23,939	3.0	16,179	3.6	7,009	3.7	47,127	3.3	1,434,666	3.3	30.44
In-state Total	793,494	99.6	451,429	99.6	186,979	99.3	1,431,902	99.6	42,988,223	99.6	30.02
Out-Of-State	3,093	0.4	1,912	0.4	1,297	0.7	6,302	0.4	192,770	0.4	30.59
Total	**796,587**	**100.0**	**453,341**	**100.0**	**188,276**	**100.0**	**1,438,204**	**100.0**	**43,180,993**	**100.0**	**30.02**
Percentage of	55.4		31.5		13.1		100.0				

Notes:

1. 1989 vehicle registration transactions processed through 7/10/90
2. "Trucks & Buses" includes farm trucks, commercial buses, school buses, agricultural buses under 26,000 pounds GVW.
3. "Other Vehicles" includes taxis, utility and freight trailers, recreational vehicles and motor homes, mobile homes and motorcycles.
4. The "Pct." column exhibits the county amount as a percentage of the state total.

TABLE 21: 1989 MOTOR CARRIER REGISTRATIONS BY COUNTY AND TYPE OF VEHICLE[1]

	Prorate — Interstate	Weight Distance — Intrastate	Total Heavy Truck Registration	Total Registration Fees	Avg. Fee per Unit
Bernalillo	1322	2,550	4,282	251,323	58.69
Catron	1	26	44	3,473	78.93
Chaves	153	317	714	34,620	48.49
Cibola	57	137	202	17,406	86.17
Colfax	8	88	113	9,581	84.79
Curry	136	273	554	30,967	55.90
DeBaca	6	8	21	1,164	55.42
Dona Ana	198	478	826	52,951	64.11
Eddy	91	392	722	42,609	59.01
Grant	5	256	270	16,435	60.87
Guadalupe	0	8	14	802	57.32
Harding	0	6	16	1,100	68.77
Hidalgo	4	16	22	1,938	88.07
Lea	516	550	1,286	86,825	67.52
Lincoln	2	72	128	7,303	57.06
Los Alamos	0	26	27	1,781	65.95
Luna	20	56	93	6,382	68.63
McKinley	20	73	117	7,180	61.37
Mora	6	20	26	2,110	81.17
Otero	12	186	210	17,478	83.23
Quay	37	51	149	8,220	55.17
Rio Arriba	10	200	219	18,713	85.45
Roosevelt	110	119	331	18,105	54.70
San Juan	544	705	1,309	88,000	67.23
San Miguel	19	156	182	16,943	93.09
Sandoval	5	108	122	9,596	78.66
Santa Fe	15	360	412	30,551	74.15
Sierra	7	47	56	4,541	81.08
Socorro	1	58	67	5,881	87.78
Taos	9	161	183	16,290	89.01
Torrance	43	62	122	6,430	52.70
Union	14	38	79	4,640	58.74
Valencia	27	117	167	12,981	77.73
In-state Total	**3,398**	**7,720**	**13,085**	**834,319**	**63.76**
Out-of-state	**271,452**	**16,864**	**288,504**	**2,623,897**	**9.09**
Total	**274,850**	**24,584**	**301,589**	**3,458,217**	**11.47**

[1]1989 heavy truck registration as of 8/27/90.